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The SECOND EDITION of

A Compendious Course of *Practical Mathematics* particularly adapted to the Use of the Gentlemen of the Army and Navy; for the most part translated from the Traacts published in *French* by *P. HOFSE*, Professor of Mathematics in the Royal Academy of *Toulon*. By *W. WEBSTER*, Writing-Master and Accomptant. Corrected with a few Remarks, by *ELLIS WEBSTER*.

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1. Use of the Globes.	3. The Theory of
2. Navigation.	Working a Ship.

To which are added,

1. An Alphabetical Explanation of such Sea-Terms and Phrases as occur in the Work.
2. An Appendix, containing the Description and Use of a complete Sett, or Case of Pocket-Instruments.

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BY
DOUBLE ENTRY

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[Price 1s. 6d.]

ESSAY
ON
BOOK-KEEPING

DEBTOR AND CREDITOR

ROBERT HENRY



THE THEORY OF THE DEBTOR AND CREDITOR

BY WILLIAM WEBSTER

LONDON



TO the HONOURABLE

Sir CHARLES PEERS,

One of the COMMISSIONERS of His
MAJESTY'S Customs.

S I R,



THE following Sheets being my best Endeavours to serve the Public on the Subject of BOOK-KEEPING (a Science which has already employed the Pens of very many Writers) I was unwilling, considering my own Obscurity, to adventure the Attempt abroad into a censuring World, without the Shelter of some powerful Protection.

BUT

DEDICATION.

BUT having, SIR, the Honour of your Approbation, who are so great a Master of that incomparable Art, and the Advantage of letting the World know it, by a Permission of laying my Work at your Feet, I cannot but rejoice at my happy Patronage, and, from so prevailing a Recommendation, indulge myself in some Assurance of Success.

IF what I have therein offered has the good Fortune to prove serviceable to but a few, in their laudable Endeavours after so useful a Knowledge, it will be a very sensible Pleasure to me, and I shall think my Labour well bestowed; but if, by a more general Reception, many reap Benefit from its Instructions, I shall, as I in Justice ought, attribute its Success to the Influence of your Honour's Great Name, and the Deference the World so justly pays to your superior Judgment.

I am, SIR,

Your HONOUR'S

Most obedient humble Servant,

June 24,
1719.

William Webster.

P R E F A C E.



HAVING formerly attempted an Abridgment of Arithmetic with some Success, my Inclinations led me to make a Trial on Book-keeping. I am very sensible, the Booksellers Shelves are already loaded with Treatises on this Subject; but as the same Objection was equally strong against my former Essay, so my Hopes now as much encourage me. For, as I before observed on Arithmetic, that most Books on that Subject being chiefly calculated for Persons wholly ignorant (though it be almost impossible for such to learn by Book) did thereby become unavoidably voluminous, and consequently tedious: In like manner, what has been written on Book-keeping, as it seems to have been done with the same View, so it does, in a great Measure, carry with it the same Disadvantage.

The Reader, therefore, if prepared with some little general Knowledge (as all should be, who look into Books for Instruction in Sciences) is, by such Method, too long kept from the Purpose with needless Trifles; or if altogether unacquainted with those Matters (though the Work is perhaps professedly intended for such) instead of full and evident Instructions, he is too much bewildered in Words, and lost in Definitions and Explanations; whilst the Examples, instead of rendering (as they ought) the Rules more easy and intelligible by their Intricacy and complex Circumstances, serve but the more to amaze and confound him.

This

P R E F A C E.

This present Attempt, as it is short and concise, so I hope it will fully answer its Title; and not only prove an Help to the Memories of such who have been once Masters of the Art, but also serve to explain the Matter fully to those who were never yet perfect; and, if read by any wholly ignorant, be found at least as plain and intelligible as the larger Volumes. Such as it is, without farther Apology (except with a former Writer on this Science for the Impropriety of Parcels, and Prices, &c. Things altogether distinct from the true stating of Accompts) I make an humble Offering of it to the Public, and commit it to the Candour of the World.

This I thought necessary to prefix by way of Preface to the First Edition; and all I shall now add is, that as I have with Pleasure observed its good Reception, and have had the Satisfaction to find it approved by the best Judges, so I have revised it with the greatest Care, and corrected it with the utmost Exactness, that this Publication may appear as perfect as possible. To which End, after the First Edition, I a little alter'd the Method, by bringing all the General Directions together, that were before scatter'd, and delivering the Exemplification distinct, in an uninterrupted Specimen, containing a complete Waste Book, Journal, and Leidger; wherein is introduced a very great Variety of Instances; the several Difficulties and Distinctions of which are all along remarked and removed, by particular Notes and Explanations.



AN
ESSAY
ON
BOOK-KEEPING.

BOOK-KEEPING is the Art of Stating our Accompts, so as rightly to represent the Condition of our Affairs; to which End, the *Italian* Manner of Debtor and Creditor, by double Entry, is by Experience found most conducive; and therefore not only altogether practised by the *Merchant*, whose Business is most extensive, and comprehends the greatest Variety, but is also allowed the best Method both for the *Steward* and *Public Accountant*.

The Books used in this Way of keeping Accompts are chiefly three, viz. *Waste-Book*, *Journal*, and *Leidger*; the distinct Service of each of which and their Dependencies one upon another, with some little Appendages, is the whole Art of Book-keeping, and consequently the whole Subject of this Treatise.

'Tis true there are several other Books generally used in the Compting-House; as an Invoice Book, Book of Sales, &c. But as they are all but meer Copies, so a Sight of them is sufficient Instruction.

To proceed then in the Method proposed, I am first to shew the distinct Service, or different Use, of each of the three grand Books mentioned.

Of the WASTE-BOOK.

And first, in the *Waste-Book* (or *Blotter*, as it is sometimes called, which is ruled with a Margin, and three Columns for Pounds, Shillings and Pence) is writ down, by Way of Memorandum, every Occurrence of Trade, just as it happens; as if, on the first Day of *July*, you buy a Pipe of Port-Wine for 27 *l.* ready Money: and, on the 4th, sell to *Edward Ellis* twelve Pipes of Sherry, at 30 *l.* per Pipe, of which he pays you 70 *l.* down, and for the rest you give him a Month's Credit; all the Form of expressing these Cases in the *Waste-Book* is as follows, *viz.*

July 1st.			
✓ Bought a Pipe of Port-Wine, for which	l.	s.	d.
I paid — — — —	27	00	0
4th.			
✓ Sold to <i>Edward Ellis</i> twelve Pipes of			
Sherry, at 30 <i>l.</i> per Pipe.			
	l.	s.	d.
Received in Ready Money —	70	00	0
Rest due at one Month —	290	00	0
	360		000

And

And so of any other Matter, as will more evidently appear from the *Waste-Book* itself annexed.

I am very sensible, that in many Compting-houses the Method of their Waste-Book is very different from this here laid down; it being, according to the Practice of some Book-keepers, nothing but a rough Draught of their Journal; every Entrance being therein made in full Form, and the Debtor and Creditor as particularly expressed as in the Journal itself: But as that Manner has its Objections even in real Business, so in imaginary Accounts, formed only for Instruction, it is altogether inconsistent and absurd; for if the Propositions are given ready stated, what remains for the Learner to Attempt? But to return.

Of the JOURNAL.

The second Book mentioned was the *Journal*; and therein (being ruled in the same Manner) every Case of the *Waste-Book* is more methodically express'd, with particular Mention of the proper Debtor, Creditor, and Sum of Money, in one Line, and the other Circumstances of the Affair in another, if the Case be single, *i. e.* have but one Debtor or Creditor; or if not single, *i. e.* have more than one Debtor or Creditor, in so many other Lines as there are different Debtors or Creditors: Thus, supposing the two Cases before given, in the *Journal* they will stand as follows, *viz.*

July 1 st .		l.	s.	d.
5.	Port-Wine Dr. to Cash 27 l.			
2.	Paid for one Pipe		27	00 0
4 th .				
	Sundry Accompts Dr. to Sherry 360 l.			
2.	Cash received in Part for } 12 Pipes, at 30 l. per Pipe }	70	00	0
6.	Edward Ellis, for the rest }	290	00	0
3.	due at one Month		360	00

And in making these Journal-Entries lies the chief Difficulty of Book-keeping; the Explication of which will fall more properly under the other Division, wherein I am to shew the Dependencies of the several Books on each other. I therefore now proceed to the Use.

Of the LEIDGER.

The *Leidger* is ruled with a double Column in the Margin, one for the Month, the other for the Day; and also with a Column for the Folio, before those for *l. s. d.*

And this Book, as it is the largest, so it is the most material; the other two being but Preparatives to this, which contains particular stated Accompts of every *Person* you deal with, and every *Commodity* you traffick in. Every Accompt in this Book consists of two Parts, a Debtor and a Creditor; if the Accompt be of a *Person*, the Debtor Side shews what he owes you, the Creditor what you owe him; or if it be an Accompt of *Goods*, the

the Debtor Side shews what Charge you have been at for them ; and the Creditor, what Returns they have made.

Note, For the ready finding any Accompt in the *Leidger*, there must be an *Alphabet* prefix'd, directing to the *Folio*. See the *Leidger* annexed.

Thus much for the particular Use of each Book : I proceed to consider their Dependence upon one another.

First then, The *Case*, as was before noted, being entered into the *Waste-Book* just as it occurred, the next Step is to journalize, or bring it into the *Journal* ; to do which, it must be considered what Accompt to charge Debtor, and what Creditor ; which being discovered by regarding this general Rule, viz.

What you receive,	}	is Debtor.
or The Person receiving,		

What you deliver,	}	is Creditor.
or, The Person delivering,		

Enter it in the Form before mentioned, in describing the *Journal* ; that is, the Debtor, Creditor, and Sum in one Line ; and the other Particulars in so many other Lines as are necessary ; inserting also in the Margin the *Folio's* of the *Leidger*, where the Accompts mentioned are to be found, placing the Debtor *Folio's* above, and the Creditor *Folio's* under a little Line, thus $\frac{s}{-}$; which being done, and the *Waste-Book* marked with a Dash in the Margin, to signify its being journalized, you are next to
post

post the *Cash* into your *Leidger*; to do which, having opened the said Book, and found the Accompt to be charged Debtor, if already formed in your *Leidger*, or titled the said Accompt, if not before made, first set down the Month and Day in their proper Columns: and then write as much of the Circumstances of the Affair as one Line will contain, * beginning with the Word *To*, and the Title of the Accompt to be credited; then, having also inserted the Sum in its proper place, and the referring Figure in the Folio Column, turn to the Accompt to be charged Creditor, and dating it as before, write the same thing, only changing the Title of the Accompt, and the Word *To*, into *By*. Thus, were you to post the Journal-Entry of the 1st of *July*, where *Port-Wine* is Dr. to *Cash*, first look out the Accompt of *Port-Wine* in Folio 5, and under it on the Debtor Side write,

<i>July</i>		1		To <i>Cash</i> paid for		<i>Pipe</i>		<i>Fol.</i>		<i>l.</i>		<i>s.</i>		<i>d</i>
						1		2		27		00		0

Note, In *Accompts of Goods*, where either *Number*, *Weight*, or *Measure* is considered, there is another Column drawn, to insert the *Quantity*, as above.

Then turn to the Accompt of *Cash*, write on the Creditor Side,

<i>July</i>		1		{ By <i>Port-Wine</i> paid }		<i>Fol.</i>		<i>l.</i>		<i>s.</i>		<i>d</i>
				{ for 1 <i>Pipe</i> — }		5		27		00		0

* Note, That tho' in writing in the *Leidger* we always endeavour to make the Entry in one Line; yet in Printing by reason of the Narrowness of the Page, we have been sometimes forced to break that Rule.

This

This done, return to your *Journal*: and, as a Mark that the Case is posted in your *Leidger*, place a Point against each of the referring Figures in the Margin, thus $\frac{3}{2}$: See the *Journal* itself, or the Specimen before given; and this finishes the whole Process of an *Accompt*.

Having thus shewn the distinct Use of the several Books, and their Dependence upon each other, I now come to the Explanation of a few Particulars I hinted at in the first Page, by the Name of Appendages, under the four following Heads:

First, The Method of transposing Accompts from one Folio of the *Leidger* to another.

Secondly, The Way to make a Trial-Balance, or to prove the Truth of your Posting.

Thirdly, How to draw out the real Balance of the Whole.

Fourthly, The Manner how a new Inventory is to be formed from the said Balance, in order for the opening new Books.

First, The Method of transposing Accompts from one Folio of the *Leidger* to another.

If at any Time an Accompt becomes so filled with Particulars, either on the Dr. or Cr. Side, as that there is a Necessity of removing it to some other Folio, observe the following Directions, viz.

1. If

1. If it be a *Man's Accompt*, or either of the *General Accompts* of *Stock*, *Cash*, or *Profit and Loss*, cast up both the *Dr.* and *Cr.* Sides, and carry only the *Balance* to the *New Accompt*, by making the said *New Accompt Dr.* to the *Old*, for the Difference, if the *Dr.* Side be heaviest; or if the *Cr.* Side be heaviest, the *Old Accompt Dr.* to the *New*.

2. If it be any *Accompt* of *Goods*, or *Ships*, &c. casting up both Sides as before (but without considering the *Balance* or *Distance*) charge the *New Accompt Dr.* to the *Old*, for the total Quantity, and Price of the Goods bought; and the *Old Accompt Dr.* to the *New*, for the total Quantity, and Price of what is sold: Thus will the *Old Accompt* stand evened, and the Totals of both its *Dr.* and *Cr.* Sides justly appear on the *New One* opened.

Secondly, The Way to make a Trial-Balance, or to prove the Truth of your Posting.

Add up all the *Dr.* Sides throughout the whole *Leidger* into one Total, and all the *Cr.* Sides into another; if both the said Totals prove the same, the Work is certainly right: For, as no *Accompt* is ever charged *Dr.* with any Sum, but some other *Accompt* ought, at the same Time, to be credited with the like Value; so, if every Case be duly posted with its double Entry, the Totals of the *Dr.* and *Cr.* Sides must needs agree: But if upon such Trial they do not agree, and no Mistake is made in adding, you may be assured you have mis'd in posting, either by entering some Parcel in both *Accompts* on the *Dr.* Side, or in both on the *Cr.* Side; or by entering only the *Dr.* without the *Cr.*

Cr. or the Cr. without the Dr. or, lastly, by charging the Dr. and Cr. with different Sums. And to discover such Errors, you must carefully prick over your *Leidger*, that is, begin with the first Entry, where *Stock* is made Dr. to *John Smart*, and at the End of the Sum make a Dot, thus, (.) then turn to the Counter-part, *viz.* the Cr. in Folio 5, and make the like Mark there; and so proceed with every Entry, from first to last; and having, by this Means, found your Mistake, if it be of the first kind, rectify it, by first charging the Dr. or Cr. omitted, and then discharging the superfluous Dr. or Cr. by writing against it To, or By *Error* the same Sum: Thus, suppose the first Case, where *Cash* is Dr. to *Andrew Smith* 30*l.* had been enter'd in both Accompts on the Dr. Side, as follows:

Cash	Dr.	Per Contra	Cr.
	<i>l.</i>		
To <i>Andrew Smith</i>	30		
Andrew Smith	Dr.	Per Contra	Cr.
	<i>l.</i>		
To <i>Cash</i> ———	30		

To rectify this Mistake, first make *Andrew Smith* Cr. by *Cash*, as it ought to have been; and then, to take off the wrong Charge on the Dr. Side of his Accompt, write by *Error* on the Cr. Side 30*l.* which, as it ballances the Mistake on the Dr. Side, so it leaves the Accompt rightly stated, as follows:

C

Cash

Cash	Dr.	Per Contra	Cr.
	l.		
To <i>Andrew Smith</i>	30		
Andrew Smith	Dr.	Per Contra	Cr.
	l.		l.
To <i>Cash</i>	30	By <i>Cash</i>	30
		By <i>Error</i>	30

If the Error be of the second Kind, 'tis adjusted by only making the Charge omitted : or if, lastly, the Fault be in charging the Dr. and Cr. with different Sums, see which is the right ; if the Dr. be right, consider whether the Cr. be greater or less ; if less, charge it again by the same thing for the Deficiency ; if greater, charge the Dr. of the same Account to *Error* for the Excess : Again, if the Sum be right on the Cr. Side, and the Dr. be wrong, observe, as before, whether the Error be too much, or too little ; and accordingly, either charge it again Dr. for the Deficiency, or discharge the Excess by *Error* on the Cr. Side of the same Account : And thus are all Mistakes in the Merchants Books amended, without erasing, or scratching out, which is never, upon any Account, to be allowed.

Note, This pricking of the *Leidger*, as it will be found absolutely necessary before Ballancing, so the sooner it is begun the better, being the easier performed ; and what is done, being mark'd, will not be the next Time to be repeated.

Thirdly, How to draw out the real Ballance of the Whole.

To do which, you must erect one more Account in your *Leidger*, or rather first on a loose Sheet

Sheet of Paper, by the Title of *Ballance Dr. per Contra Cr.* to the Dr. Side of which will be brought whatever *Money, Goods, or Debts* then belong, or remain due to you ; and on the Cr. Side will appear all the Debts we owe to others ; and by this, and the Accompt of *Profit and Loss* (which with *Stock* must be left open to the last) will all your other Accompts be evened.

For, beginning with your Accompt of *Cash*, add up both the Dr. and Cr. Sides, that is, both the Receipts and Payments ; and subtracting the one from the other, charge *Ballance Dr.* to the said Accompt of *Cash* for the Money remaining in your Hands ; so that *Cash* being also credited by the said *Accompt of Ballance* for the said Money remaining, both Sides of the Accompt will then be even ; but as the *Leidger* contains Accompts of several sorts, so there are other Things to be done, in order to close them, besides carrying their Remainders to *Ballance*.

First, In *Accompts of Goods* there are these three Varieties ; 1st, When none are sold, then the Accompt is evened by crediting it by *Ballance* for the whole remaining, at the prime Cost ; 2d, When all are sold, then the Accompt is ballanced only by *Profit and Loss*, by charging the *Goods Dr.* to that *Accompt* for the Gain, or Cr. for the Loss ; 3d, When only Part are sold ; and then first carry the Remainder to *Ballance* at the prime Cost, and afterwards charge the *Goods Dr.* to, or Cr. by, *Profit and Loss*, for the Gain or Loss on what are sold.

Secondly, In *Accompts of Men* there are also three Varieties ; 1st, When the Dr. Side is heaviest, that is, when they owe you, then credit their Accompts by *Ballance*, for the Difference ; 2d, When

the Cr. Side is heaviest, that is, when you owe them, then debit their Accompts to *Ballance* for the Difference; 3d, When both Sides are even, that is, when neither they owe any thing to you, nor you to them; and then you have only to add up the Particulars on both Sides, and set down the Sums.

Thirdly, All such *Accompts*, as *House-Expences*, *Charges* on *Merchandizes*, *Refusals* of *Bargains*, &c. as they are only Particulars of irrecoverable Expences, or Disbursements which turn to no Account, so they are all ballanced by *Profit* and *Loss*.

Lastly, When all other *Accompts* are closed, and only *Profit* and *Loss*, *Stock* and *Ballance*, stand open, to close them, first begin with *Profit* and *Loss*; and having summed up both the Sides and thereby found the Difference, that is, your clear Gains, or Increase of Stock, ballance your *Profit* and *Loss*, by charging it Dr. to the Account of *Stock* for the said Sum; then also adding up your *Stock*, carry the *Ballance*, that is, your neat Estate, to the Cr. Side of your *Account* of *Ballance*, which will make the Total of the said Cr. Side of *Ballance* exactly equal to the Total of the Dr. Side, and thereby fully prove the Truth of the whole Performance.

Fourthly, The Manner how a new Inventory is to be formed from the said *Ballance*, in order for the opening new Books.

As it is plain, from the first View of the Account of *Ballance*, that the particulars on the Dr. Side are the several Items or Branches of your Estate, and the Particulars on the Cr. Side the

several Debts you owe ; so the said Particulars on the Dr. Side, must in your new Books be all made Drs. to *Stock*, and *Stock Dr.* to the several Particulars on the Cr. Side, thus :

Stock Dr.	Per Contra Cr.
To <i>John Smart</i> ,	By <i>Cash</i> ,
To <i>Samuel Easy</i> ,	By <i>Sherry</i> ,
To <i>Simon Noble</i> ,	By <i>Tobacco</i> ,
&c.	&c.

Thus much by way of Theory : I now proceed to the Practic Part ; for as general Rules are seldom well understood without Examples, I have annexed a small Sett of Books, with due Explanation ; wherein I have endeavoured to introduce all the Variety I could ; and tho' many Things, very different from what are here deliver'd, may happen in real Business, yet these well understood, those cannot possibly prove Difficulties.

When a *Merchant* begins the World, the first Thing he does is to open his *Waste-Book*, with an Inventory of his present *Stock* or *Estate*, which consists of what *Money* he has in his hands, what *Goods* are in his Warehouse, &c. and what *Debts* are owing to him ; subjoining also an Accompt of what *Debts* he owes to others ; the form of which immediately follows in the first Page of the *Waste-Book*.

The WASTE-BOOK.

Laus Deo, in London, the 24th of June, 1752.

An Inventory of the Money, Goods, and Debts, belonging to me A. B. taken this Day, as follows, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
[Have in ready Money —————	10000	00	0
Also 21 Pipes of Sherry, at 25 <i>l.</i>	535	10	0
10 <i>s.</i> per Pipe			
30 Hhds of Tobacco,	300	00	0
at 10 <i>l.</i> per Hhd —————			
20 Casks of Brandy, at	300	00	0
15 <i>l.</i> per Cask —————			
1/4 Part of the Ship <i>James</i> , cost	200	00	0
And. <i>Smith</i> owes me, per	30	00	0
Note on Demand —————			
Ben. <i>Jones</i> owes me, per	40	00	0
Note due O <i>B.</i> 4th —————			
Edw. <i>Harret</i> owes me	100	00	0
per Bond, at 6 per Cent. —————			
	11505	10	0

I owe as follows:

To <i>John Smart</i> , on Demand	40	00	0
To <i>Sam. Easy</i> , due 15th of Dec. next	10	00	0
To <i>Simon Noble</i> —————	30	00	0
To <i>Sir Peter King</i> — — — — —	200	00	0
	280	00	0

And thus having made the Inventory, you next open the Journal, and therein enter the several Particulars as they are Debtors to Stock, and also charge Stock Debtor to the several Persons you are indebted to. See the Journal.

London, the 25th of June, 1752.

l. s. d.

Andrew Smith has paid me in full

30 00 0

In this first Occurrence of your Trade, it is plain, that as Andrew Smith stands a Dr. in your Leidger 30l. so now, having paid you that Sum, you have no way of clearing his Accompt. (without crossing it out, a Way which Merchants never use) but by giving it Credit for as much; and as Money is the Thing received, you therefore charge Cash Dr. and Andrew Smith Cr. as will appear more plain in the Journal, to which you must now, and always refer.

27th.

Paid John Smart, in part

20 00 0

This Case being just the Reverse of the former, I need only refer to the Journal.

July 1st.

Bought a Pipe of Port Wine, for which I paid

27 00 0

In this Case, Port Wine being evidently the Thing received, and Money the Thing parted with, 'tis plain, by the general Rule given Page 5, that Port Wine must be charged Dr. and Cash Cr. I shall therefore for the future, leave Things of this easy Nature without further Explanation.

2d.

Sold 3 Hhds of Tobacco, at 11l. 5s. per Hhd for present Money

33 15 0

4th.

Bought of James Long 3 Hhds of Sugar, at 19l.

14s. per Hhd.

l. s. d.

Paid $\frac{1}{2}$ down

29 11 0

Rest due on Demand

29 11 0

59 02 0

There are two Ways to journalize this Case, viz. either by first making the Sugar Dr. to James Long for the whole Sum, and then charging James Long Dr. to Cash for the Part paid; or (which in my Opinion is the shortest and best Method) by charging the Sugar at once Dr. to Sundry Accompts, viz. to Cash for the Money paid, and to James Long for the Remainder due.

London, the 4th of July, 1752.

l. s. d.

Sold to Edward Ellis 12 Pipes of Sherry, at 30l.
per Pipe. l. s. d.

Received in ready Money ——— 70 00 0

Rest due at 1 Month ——— 290 00 0

360 00 0

Here according to the foregoing Rule, Sundry Accompts are Dr. to Sherry, viz. Cash for the Money received, and Edward Ellis for the Remainder due.

— 6th. —

Lent Simon Johnson upon Bond for three Months, at 6l. per Cent. per Ann. ———

200 00 0

In such Cases as these, some immediately charge the Borrower Dr. to Cash for the Principal, and to Profit and Loss, or Interest Accompt for the Interest, but as the Payment may possibly be made either before or after the Time appointed, I think it better to charge the Borrower only for the Principal at the lending, and not credit Profit and Loss, till the Interest is received.

— 9th. —

The Owners of the Ship James bring in their Account of Freight, which amounts to 688 l. my $\frac{1}{8}$ Part, which I have received, is ———

86 00 0

In this Case, the Money received arising from the Ship James, it is plain, that as Cash must be made Dr. so the Ship James must be charged Cr.

— 12th. —

My Cousin Kind is dead, and has left me a Legacy of 500 l. to be paid by the Executors A. B. at a Year to come ———

500 00 0

Here, as the Money is not paid down, so the Executors A. B. must be charged Drs. to Profit and Loss.

London, the 15th of July, 1752. l. s. d.

P. C. Bought of David Williams, and sent as an
No. 1 Adventure to Barbadoes, in the Ship *Swift*,
Cap. Thomson Master, consigned to Peter Care-
ful, the following Goods, mark'd and num-
ber'd as per Margin, viz.

	l.	s.	d.
7 Pieces of Holland, at 18l. per			
Piece — — — — — }	126	00	0
48 Yards of Scarlet Cloth, at 22s.			
per Yard — — — — — }	52	16	0
Paid Charges on the said Goods —	7	04	0

186 00 0

*In Cases of this Nature where the Things
received are immediately sent away, there
remains nothing to be charged Dr. but the
Voyage; and the Goods being bought upon
Trust, the Seller, David Williams, must be Cr.*

— 16th. —

✓ Paid as a Premium to John Evans, for in-
suring 200l. on my aforesaid Adventure —

10 00 0

*This being plainly a farther Charge upon
the Voyage, the said Accompt must again be
charged Dr. and Cash Cr.*

— 19th. —

✓ Barter'd 1 Pipe of Sherry, at 32l. for 2
Bales of Muslin of the same Value —

32 00 0

— 21st. —

✓ Barter'd 15 $\frac{1}{2}$ Hhds of Tobacco, at 12l. per
Hhd. for the Goods following, viz.

	l.	s.	d.
4 Hhds of Sugar, at 15 l. per Hhd	60	00	0
7 Pieces of Holland, at 18l. per Piece	126	00	0

186 00 0

London, the 24th of July, 1752.

l. s. d.

Barter'd with *Tho. Freeman*, viz.

	l.	s.	d.
✓ $1\frac{1}{2}$ Hhd of Tobacco, at 12l. per Hhd	18	00	0
And 2 Pipes of Sherry, at 30l. per Pipe	60	00	0
For 3 Pieces of Holland, at 8l. per Piece	24	00	0
And 42 Yards of Black Cloth, at 18s. } per Yard — — — — — }	37	16	0

78 00 0

61 16 0

In Cases of this Nature, where several Sorts of Goods are exchanged for several, whether their Value be equal or unequal, charge the Person you barter with Dr. to the Goods you deliver, and make the Goods you receive Dr. to the said Person.

August 1st.

✓ Edward Harret is broke, and I have compounded his Debt of 100l. at 5s. per Pound, the Composition received is — — — — —

25 00 0

Here though you receive but 25l yet, as you agree to take it for the 100 l. so you must clear Edward Harret of the whole Debt, i. e. you must charge Cash Dr. for what you do receive, and Profit and Loss Dr. for what you abate, making Edward Harret Cr. by both.

4th.

✓ Paid my Landlord one Quarter's Rent due at Midsummer last past — — — — —

20 00 0

Tho' Profit and Loss might be immediately charged with this Money, yet, as a distinct Account of your House-Expences will be more satisfactory, so it is better to charge the said Account for all such Disbursements as they happen, balancing the Account at last by Profit and Loss.

London, the 7th of August, 1752. l. s. d.

✓ Paid my Book-keeper his Quarter's Salary
and Bill of Charges on Letters, &c.

25 10 0

*What was aforesaid of House-Expences,
may be here applied to Charges of Merchandize,
which is the proper Dr. for all Payments
not distinctly chargeable on any particular
Commodity.*

8th.

J. N. Shipped on board the *Susannah* Galley,
No. 1 Capt. Tho. Emerson Master, for the Accompt
2 of John Nash at Leghorn, the following Goods,
mark'd and number'd as per Margin, viz.

l. s. d.

✓ 23 Yards of my own Black Cloth at 21s. 6d. per Yard	}	24 14 6
490 C. of Lead, at 8l. 16s. per		220 17 5
Fother, cost	}	2 12 6
Custom and Charges paid		6 04 1½
My Commission, at 2½ per Cent.		

254 08 6½

This Voyage not being upon your own Accompt, your Trust is discharged on shipping the Goods; and therefore, whether they ever come to his Hands or no, you justly charge John Nash Dr. to the Sundry Accompts, viz. to Black Cloth (that Commodity having been your own, and formerly entered in your Leidger) to Cash for the Lead and Charges; and to Profit and Loss or Accompt of Commission, for your Allowance.

13th.

✓ Given George Newland, for the Refusal of
10 Lottery-Tickets undrawn

1 01 6

Here, as in the Cases of House-Expences and Charges of Merchandize, I would advise the erecting an Accompt, under the Title of Refusal of Bargains, or Accompt of Premio, which should be charged Dr. on all such Occurrences, and like them ballanced at last by Profit and Loss.

D 2

London, the 18th of August, 1752. | l. | s. | d.

Bought of George Newland 10 undrawn Tickets, at 9l. 10s. per Ticket, for which I paid 95 00 0

— 26th. —

Received Advice from Peter Careful at Barbadoes, that he hath received my Adventure; and in Return has shipp'd on Board the same Ship, viz.

	l.	s.	d.
12 Hhds of Sugar, at 13l. per Hhd, is	156	00	0
2 Hhds of Tamarins, at 47l. per Hhd	94	00	0
Charges as per his Invoice, is	8	00	0
	258	00	0

In this Case, as you have an Account of your Factor's Returns, as well as of his Disposal of your Adventure; so you have no need to charge him at all, but let one Voyage clear the other; make therefore the Voyage from Barbadoes Dr. to the Voyage thither for the Goods returned, and to your Factor's Account Current for the Money he has disbursed.

— 29th. —

Drawn my Bill on John Nash, at Leghorn, for 924 Dollars, at 40d. per Dollar, payable to Samuel Davis, for Value here received, is 154 00 0

This being the same thing as if John Nash had himself paid you, you must charge Cash Dr. and John Nash's Account Current Cr.

— September 2d. —

Ship Swift is arrived with my Goods from Barbadoes; Freight, Custom, and other Charges paid here, comes to 85 10 0

Sold my 12 Hhds of Sugar on the Key, at 20l per Hhd for present Money 240 00 0

This Sugar being never brought home, nor entered into your Leidger, charge the Cash you receive for it Dr. to the Voyage.

London, the 3d of September, 1752. *l. s. d.*

Brought into my Warehouse my 2 Hhds of
/ Tamarins valued at 47*l.* per Hhd ——— 94 00 0

*Now let the Voyage be cleared, by giving it
Credit by the Tamarins.*

—————10th.—————

Sold my 2 Hhds of Tamarins, at 60*l.* per
Hhd, to *Joseph Jenkins.*

l. s. d.
Received of him in Money ——— 40 00 0
For the rest he has given me Bills on
the following Persons, *viz.*

One on *Nathanael Vincent*, for ——— 30 00 0
One on *Jacob James*, for ——— 28 00 0
And one on *Thomas Sands*, for ——— 22 00 0

—————120 00 0

*To prevent filling your Leidger with Ac-
compts of every Person you may have a Bill up-
on, or who may have one on you, erect two ge-
neral Accompts, one called Bills Receivable,
and the other Bills Payable; and charge the
one with all the Bills you are to receive, and
the other with all the Bills you are to pay.*

—————12th.—————

/ *Frederick Van Tromp*, Merchant at the *Hague*,
has sent me by the *Eagle Sloop*, *David Jones*,
Master, to sell for his Accompt, *viz.*

40 Pieces of *Holland*, each 105 Ells *Flem.* and
560 Yards of *Flanders Lace.*

Custom and other Charges paid here, is ——— 108 00 0

*Here, as you have Security in your own Hands
for the Money you lay out for Frederick Van
Tromp, so you erect an Accompt of Goods for
his Accompt, and charge it Dr. to Cash.*

London, the 18th of Septem. 1752.

l. s. d.

Sold to Edward Johnson and Company, for the Account of Frederick Van Tromp, his 40 Pieces of Holland, each 105 Ells Flem. at 3s. 4d. per Ell, to pay at 3 Months, comes to

700 00 0

23d.

Sold also Frederick Van Tromp's 560 Yards of Lace, at 28s. 6d. per Yard, for present Money

798 00 0

My Commission for the whole being 1498l. at 2 $\frac{1}{2}$ per Cent.

37 09 0

And now having disposed of all his Goods, balance the Account, by charging it Dr. to F. V. Tromp's Account Current, for what Money you have of his in your Hands, and to F. V. Tromp's Account of Time, for the Money remaining due by Johnson and Company; both which Accounts must be now made in your Leidger.—N. B. The difference between a Man's Account Current, and his Account of Time, is explained in the Leidger, Fol. 10.

October 1st.

Frederick Van Tromp has drawn a Bill on me, payable at 10 days Sight to Jonathan Emerson, which I have accepted; the Sum is

52 10 0

FVT
No. 1

4th.

By Order of Frederick Van Tromp, I have shipped on Board the *Sailwell*, Capt. *Evans* Master, mark'd and number'd as per Margin, three Bales of coloured Colchester Bays, containing each 40 Pieces,

	l.	s.	d.
Prime Cost	137	10	0
Custom and other Charges	8	12	0
Due to <i>Tho. Millington</i> , for Dying	18	05	0
Due to <i>John Sutor</i> , for Packing	2	10	0
My Commission on 166l. 17s.	4	03	7 $\frac{1}{2}$
at 2 $\frac{1}{2}$ per Cent.			

171 00 7 $\frac{1}{2}$

London, the 10th of October 1752. l. s. d.

/ Paid Jonathan Emerson, Van Tromp's Bill on me	52 10 0
Paid Thomas Millington for dying Van Tromp's Bayes	18 00 0

In this Case, as the Abatement on Millington's Bill is not your own Advantage, but Frederick Van Tromp's; so you must not give Profit and Loss Credit for it, but Van Tromp's Accompt Current, which was before charged Dr. with it.

/ Paid John Sutor in full, for packing Van Tromp's Bayes	2 10 0
--	--------

/ Received of Simon Johnson 200l. I lent him, with three Months Interest for the same, at 6l. per Cent. per Annum	203 00 0
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Charge Cash Dr. to Simon Johnson for the Principal, and Dr. to Profit and Loss for the Interest. See the Case, July the 6th.

November 2d.

/ Agreed with my Cousin Kind to go his Halves in 300 Yards of Broad Cloth, at 12s. 6d. per Yard; my $\frac{1}{2}$ Share, which I have paid him, comes to	93 15 0
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There are two Sorts of Company Accompts, the one where your Partner has the management, and keeps the Accompt, as in this and the next Example; and in this Kind there is no Difficulty, you having nothing to do but to charge your Partner, or the Goods in his Hands (which I think better) Dr. to Cash for the Money you pay, and to give the said Accompt Credit again for the Returns. The other Sort, where you yourself are Manager and Accomptant, will be explained by the other following Cases.

London, the 10th of November, 1752. *l. s. d*

My Cousin *Kind* has brought in his Accompt
of the Broad Cloth, and there appears due to me
108*l.* 10*s.* of which he pays me

	<i>l.</i>	<i>s.</i>	<i>d.</i>
✓ In Money	20	00	0
Gives me an Assignment on <i>John</i>	10	00	0
Long, for			
And for the rest gives me 5 Pieces	78	10	0
of <i>Indian Chince</i> , valued at			
			108 10 0

— 20th —

✓ Bought at *Lloyd's*, in Company with my Cousin
Kind, each $\frac{1}{2}$ the Ship *Bonadventure*, for which
we are to pay the Owners in 6 Days

700 00 0

In this Case, having made the Ship Bonadventure in Company Dr. to the Owners, you are next to consider how to charge your Partner for his $\frac{1}{2}$ Share; to do which take this general Rule: Your Partner's Accompt Current must be made Dr. to his Accompt in Company for his Share of Goods bought; and your Partner's Accompt in Company, Dr. to his Accompt Current, for his Share of Goods sold. — N. B. For the Difference between a Partner's Accompt Current, and his Accompt in Company, see the Leidger, Fol. 11.

— 23^d —

✓ Received of my Cousin *Kind*, his half Share of
the Price of the Ship *Bonadventure*

350 00 0

Here Cash being made Dr. to Cousin Kind's Accompt Current, his Accompt Current will stand cleared, and his Accompt in Company remains Cr. as it must have been made at first, had he paid down his Share.

— 27th —

✓ Paid the Owners of the Ship *Bonadventure*, in
full

700 00 0

London, the 3d of December, 1752. l. s. d.

✓ The Master of the Ship *Bonaventure* has brought in his Bill of Repairs, which I have paid, amounting to

36 10 0

Here, as before, having made the Ship in Company Dr. to Cash for the Repairs paid, charge your Partner's Accompt current Dr. to his Accompt in Company, for his Share.

— 7th. —

Stephen Dawner, James Diffel, and myself, resolving to trade together with an equal Joint-Stock, we buy of Thomas Smother, viz.

l. s. d.

✓ 5 Hhds of Tobac. at 3l. 12s. per Hhd 18 00 0
and 20 Hhds — at 2l. 19s. per Hhd 59 00 0

77 00 0

Having each of us paid down our Shares.

In this Case, each having paid down his Share, the Tobacco in Company will stand Dr. to Sundry Accompts, viz. to Cash for your own Share, and to each of your Partner's Accompts in Company for their Shares.

— 12th. —

✓ Sold to Jacob Fletcher our 5 best Hhds of Tobacco, at 4l. per Hhd.

l. s. d.

Received of him in part — 12 00 0
Refts due on Demand — 8 00 0

20 00 0

In this Case, having given the Tobacco in Company Credit, both by Cash and Jacob Fletcher, make both your Partners Accompts in Company Drs. to their Accompts Current, for their several Shares of the 12l. receiv'd, giving them no farther Credit for the other 8l. till Jacob Fletcher pays it.

— 19th. —

✓ Sold our other 20 Hhds of Tobacco, at 3l. 10s. per Hhd. for present Money

70 00 0

E

London, the 25th of Decem. 1752. l. s. d.

Jacob Fletcher has paid me in full for
our Tobacco ——— 8 00 00

Bought 85 Tons of Logwood, at 2l. per
Ton, for present Money ——— 170 00 00

— 30th. —

Stephen Dawner, James Diffel, and my-
J. S. self, still resolving to trade together, we
No. 1 have each of us put into Company as fol-
2 lows (intending to make our Shares even
3 with Money) viz. l. s. d.

Steph. Dawner, 50 Tons of } 435 17 11 $\frac{1}{4}$
Lead at 8l. 10s. per Fother

James Diffel, 60 Pieces } 360 00 00
of Serge, at 6l. per Piece

I have put in 85 Tons of } 212 10 00
Logwood at 2l. 10s. per Ton

I have also paid Custom, } 42 00 00
£^sc. on the said Goods ———

1050 07 11 $\frac{1}{4}$

All which we have shipp'd on board the
Mary Sloop, Capt. *Evans* Master, consigned
to *John Stone*, Merchant, at *Marseilles*, to
sell for our Accompt, being mark'd and
number'd as in the Margin.

To state this Case the best way is, first,
to charge the Voyage to *Marseilles* Dr. to
each Man's Accompt Current, for the sever-
al Goods they put into Company, and to
Logwood and Cash, for your own Part;
and then make each of their Accompts Cur-
rent, Dr. to their Accompts in Company
for their $\frac{1}{3}$ Shares of the whole Amount.

— January 4th. —

Upon settling Accompts with *Stephen*
Dawner, and *James Diffel*, there appears
due from me l. s. d.

To *Stephen Dawner* — — — 85 15 3 $\frac{1}{2}$

To *James Diffel* — — — 9 17 4 $\frac{1}{2}$

Which I have paid, the Whole being — 95 12 07 $\frac{1}{4}$

London, the 10th of January, 1752.

The Ship *Bonadventure*, in which my Cousin Kind and myself had each a $\frac{1}{2}$ Share, is unfortunately blown up, being totally destroyed, the whole damage is — — — — —

l. s. d.

73 10 0

Here, as the Loss is to be divided, so Profit and Loss must be made Dr. only for your own Part, and your Cousin Kind's Account in Company Dr. for his, the Ship in Company Cr. by both.

— 15th. —

Stephen Dawner, James Diffel, and myself, each $\frac{1}{3}$, have bought of Thomas Merchant, 9 Hhds of Sugar, at 5l. 10s. per Hhd, to pay at 6 Days; the Goods being in my Hands, and at my Disposal — — — — —

49 10 0

— 22d. —

Stephen Dawner being in the Country, James Diffel and myself have paid Thomas Merchant in full

l. s. d.

James Diffel having paid — — — 20 00 0

And I the rest — — — — — 29 10 0

49 10 0

— 31st. —

Stephen Dawner being come to Town, has evened our Accompts, by paying each of us what we had advanced for him, viz.

l. s. d.

To James Diffel — — — — — 3 10 0

To me — — — — — 13 00 0

16 10 0

— February 6th. —

Sold 3 Hhds of our Sugar to Sir Nicholas Long, at 6l. per Hhd, to pay at 10 Days — — — — —

18 00 0

London, the 30th of February, 1752.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
✓ Stephen Dawson hath taken to himself 2 Hhds of our Sugar, as his Share of what remains — —	11	00	0
<i>When a Partner withdraws his Share, or any Part thereof, charge his Accompt in Com- pany Dr. to the Goods in Company, for what he takes.</i>			
— 17th. —			
✓ Received of Sir Nicholas Long, in full, for Sugar	18	00	0
— 20th. —			
✓ James Diffel and myself have parted the other 4 Hhds of Sugar between us; their Value, at 5l. 10s. per Hhd, is — — — —	22	00	0
<i>And now, as your Partner's Accompt in Company is to be charged Dr. to the Sugar in Company for his Share withdrawn (according to the foregoing Direction, so you must also charge the proper Accompt of Sugar Dr. to the said Sugar in Company for your own Part.</i>			

Thus having, I hope, proposed a sufficient Variety of Cases, for the full Explanation of the Matter, I shall now end the WASTE BOOK, and proceed to the JOURNAL, to which we have all along referred.



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London, the 25th of June, 1752.

			l.	s.	d.
$\frac{2}{4}$	Cash Dr. to <i>Andrew Smith</i> , 30 <i>l.</i>				
$\frac{4}{4}$	Receiv'd of him in full		30	00	0
	27th.				
$\frac{4}{2}$	<i>John Smart</i> Dr. to Cash 20 <i>l.</i>				
$\frac{2}{2}$	Paid him in part		20	00	0
	July 1st.				
$\frac{5}{2}$	Port Wine Dr. to Cash 27 <i>l.</i>				
$\frac{2}{2}$	Paid for 1 Pipe		27	00	0
	2d.				
$\frac{2}{3}$	Cash Dr. to Tobacco, 33 <i>l.</i> 15 <i>s.</i>				
$\frac{3}{3}$	Received for 3 Hhds, at 11 <i>l.</i> 5 <i>s.</i> per Hhd.		33	15	0
	4th.				
	Sugar Dr. to Sundry Accompts, 59 <i>l.</i> 2 <i>s.</i>				
$\frac{6}{2}$	To Cash paid in part for 3 Hhds, at } <i>l. s. d.</i>				
	10 <i>l.</i> 14 <i>s.</i> } 29 11 0				
$\frac{5}{5}$	To <i>James Long</i> , for the rest on Demand 29 11 0				
			59	02	0
	Sundry Accompts Dr. to Sherry, 360 <i>l.</i>				
	<i>l. s. d.</i>				
$\frac{2}{6}$	Cash receiv'd in part for 12 Pipes, at } 70 00 0				
	30 <i>l.</i> per Pipe } 70 00 0				
$\frac{6}{3}$	<i>Ed. Ellis</i> , for the rest due at 1 Month 290 00 0				
$\frac{3}{3}$	6th.		360	00	0
	<i>Simon Johnson</i> Dr. to Cash, 200 <i>l.</i>				
$\frac{5}{2}$	Lent him upon Interest, at 6 <i>l.</i> per Cent. per Ann.		200	00	0
	9th.				
$\frac{2}{3}$	Cash Dr. to Ship <i>James</i> , 86 <i>l.</i>				
$\frac{3}{3}$	Received for my $\frac{1}{8}$ Part of 688 <i>l.</i> Freight		86	00	0
	12th.				
	<i>A. B. Executors of Uncle Kind</i> , Drs. to Profit and Loss, 500 <i>l.</i>				
$\frac{5}{1}$	Left me as a Legacy by my said Uncle <i>Kind</i> , to be paid at 1 Year		500	00	0

London, the 15th of July, 1752.

			l.	s.	d.
6	Voyage to Barbadoes Dr. to Sundry Accompts,				
6	186 l.				
6	To David Williams, for	l. s. d.			
	7 Pieces of Holland, at 18l. per Piece	126 00 0			
	48 Yards of Scarlet Cloth, at 22s. per Yd.	52 16 0			
2	To Cash paid Charges on the said Goods	7 04 0			
			186	00	0
	-----16th.-----				
6	Voyage to Barbadoes Dr. to Cash, 10l.				
2	Paid as a Premium to John Evans, to insure 200l.				
	on my Adventure		10	00	0
	-----19th.-----				
7	Muslin Dr. to Sherry, 32l.				
3	For 2 Bales received in Barter for 1 Pipe		32	00	0
	-----21st.-----				
	Sundry Accompts Dr. to Tobacco, 186l.				
6		l. s. d.			
6	Sugar, for 4 Hhds, at 15l. per Hhd	60 00 0			
3	Holland, for 7 Pieces, at 18l. per Piece	126 00 0			
	Receiv'd in Barter for 15 $\frac{1}{2}$ Hhds of Tobacco		186	00	0
	-----24th.-----				
7	Tho. Freeman Dr. to Sundry Accompts, 78l.				
3		l. s. d.			
3	To Tobac. for 1 $\frac{1}{2}$ Hhd, at 12l. per Hhd	18 00 0			
	To Sherry, for 2 Pipes, at 30l. per Pipe	60 00 0			
	Delivered him in Barter		78	00	0
	Sundry Accompts Dr. to Thomas Freeman, 61l. 16s.				
6		l. s. d.			
7	Holland, for 3 Pieces, at 8l. per Piece	24 00 0			
7	Black Cloth, for 42 Yds at 18s. per Yd.	37 00 0			
	Receiv'd of him in Barter		61	16	0
	-----August 1st.-----				
	Sundry Accompts Dr. to Edward Harret, 100l.				
		l. s. d.			
2	Cash receiv'd in Composition of his Debt	25 00 0			
1	Profit and Loss abated him	75 00 0			
4			100	00	0

		London, the 4th of August, 1752.		l.	s.	d.
		House-Expences Dr. to Cash 20l.				
$\frac{7}{2}$		Paid a Quarter's Rent, due at <i>Midsummer</i> — —		20	00	0
		— 7th. —				
		Charges of Merchandize Dr. to Cash, 25l. 10s.				
$\frac{7}{2}$		Paid my Book-keeper a Quarter's Salary, and his Bill of Charges.		25	10	0
		— 8th. —				
		<i>John Nash</i> , of <i>Leghorn</i> , Dr. to Sundry Ac- compts, 254l. 8s. 6d. $\frac{1}{2}$.				
			l. s. d.			
$\frac{8}{7}$		To Black Cloth, for 23 Yards, at } 21s. 6d. per Yard — — —	24 14 06			
$\frac{7}{2}$		To Cash, for 490 C. of Lead at } 8l. 16s. per Fother, and Charges	223 09 11			
$\frac{1}{1}$		To Profit and Loss for my Commission 6 04 0 $\frac{1}{2}$		254	08	6 $\frac{1}{2}$
		— 13th. —				
$\frac{7}{2}$		Refusal of Bargains Dr. to Cash, 1l. 1s. 6d.				
		Given <i>George Newland</i> , for the Refusal of 10 Tickets undrawn — — —		1	01	6
		— 18th. —				
$\frac{8}{2}$		Lottery Tickets Dr. to Cash, 95l.				
		Paid for 10 undrawn, at 9l. 10s. per Ticket — —		95	00	0
		— 26th. —				
		Voyage from <i>Barbadoes</i> Dr. to Sundry Ac- compts, 258l.				
$\frac{8}{6}$		To Voyage to <i>Barbadoes</i> , for Goods } return'd. — — — — —	250 00 0			
$\frac{8}{8}$		To <i>Peter Careful</i> his Accompt Cur- rent, for Charges paid — — — — —	8 00 0			
		— 29th. —		258	00	0
		Cash Dr. to <i>John Nash</i> , of <i>Leghorn</i> 154l.				
$\frac{2}{8}$		Drawn my Bill on him for 924 Dollars, at 40d. Value here received — — — — —		154	00	0

London, the 1st of October, 1752.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
10	Frederick Van Tromp, his Account Current Dr				
8	to Bills payable, 52 <i>l.</i> 10 <i>s.</i>				
	Accepted his Bill on me payable to Jonathan				
	Emerson at 10 Days		52	10	0
	4 <i>th.</i>				
	F. V. Tromp, his Account Current Dr. to sundry				
	Accompts, 171 <i>l.</i> 00 <i>s.</i> 7 <i>d.</i> $\frac{1}{2}$.				
		<i>l.</i>	<i>s.</i>	<i>d.</i>	
10	To Cash, paid for 3 Bales of Bays, }	146	02	0	
2	and Custom, and Charges, — }				
9	To Thomas Millington, for Dying	18	05	0	
9	To John Sutor, for Packing	2	10	0	
1	To Profit and Loss, for my Commission	4	03	7 $\frac{1}{2}$	
	13 <i>th.</i>		171	00	7 $\frac{1}{2}$
8	Bills payable Dr. to Cash, 52 <i>l.</i> 10 <i>s.</i>				
2	Paid Jonathan Emerson, Van Tromp's Bill on me		52	10	0
	Tho. Millington Dr. to Sundry Accompts, 18 <i>l.</i> 5 <i>s.</i>				
		<i>l.</i>	<i>s.</i>	<i>d.</i>	
9	To Cash paid him	18	00	0	
2	To F. V. Tromp's Account Current abated	0	05	0	
10	17 <i>th.</i>		18	05	0
9	John Sutor Dr. to Cash, 2 <i>l.</i> 10 <i>s.</i>				
2	Paid him in full, for packing Van Tromp's Bays		2	10	0
	24 <i>th.</i>				
	Cash Dr. to Sundry Accompts, 203 <i>l.</i>				
		<i>l.</i>	<i>s.</i>	<i>d.</i>	
2	To Sim. Johnson, for Principal received	200	00	0	
5	To Profit and Loss, for 3 Months Interest	3	00	0	
1	November 2 <i>d.</i>		203	00	0
	Broad Cloth, in the Hands of Cousin Kind Dr.				
10	to Cash, 93 <i>l.</i> 15 <i>s.</i>				
2	Paid him for $\frac{1}{2}$ Share of 300 Yards in his Hands,				
	at 12 <i>s.</i> 6 <i>d.</i> per Yard		93	15	0

London, the 10th of November, 1752. l. s. d.

	Sundry Accompts Dr. to Broad Cloth in the Hands of Cousin Kind 108l. 10s.	l. s. d.	
2	Cash received in Money	20 00 0	
9	Bills receivable for one on J. Long for	10 00 0	
10	Indian Chince for 5 Pieces, valued at—	78 10 0	
	108 10 0		
	20th.		
11	Ship Bonadventure, in Company with Cousin Kind, Dr. to the Owners, 700l.		
10	For the said Ship bought at Lloyd's, to pay at 6 Days	700 00 0	
	23d.		
11	Cousin Kind his Accompt Current, Dr. to Cousin Kind his Accompt in Company, 350l.		
11	For his $\frac{1}{2}$ Share of the Ship Bonadventure —	350 00 0	
	23d.		
2	Cash Dr. to Cousin Kind his Accompt Current, 350l.		
11	Received of him his $\frac{1}{2}$ Share of the Ship Bonad- venture — — — — —	350 00 0	
	27th.		
10	Owners of the Ship Bonadventure Drs. to Cash 700l.		
2	Paid them in full — — — — —	700 00 0	
	December 3d.		
11	Ship Bonadventure, in Company with Cousin Kind, Dr. to Cash, 36l. 10s.		
2	Paid the Master his Bill of Repairs —	36 10 0	
	7th.		
11	Cousin Kind's Accompt Current Dr. to his Ac- compt in Company, 18l. 5s.		
11	For his $\frac{1}{2}$ Share of Repairs — — —	18 05 0	
	7th.		
11	Tobacco in Company with Stephen Dawner and James Dissel, Dr. to Sundry Accompts, 77l.		
12	To Stephen Dawner his Accompt in } l. s. d. Company, for his $\frac{1}{2}$ Share of 5 Hhds, } 25 13 4 at 3l. 12s. and 20 Hhds, at 2l. 19s. }		
13	To Jam. Dissel his Accompt in Comp. dit. 25 13 4		
12	To Cash, for my $\frac{1}{2}$ Share — — —	25 13 4	
	77 00 0		

		London, the 12th of December, 1752.		l. s. d	
		Sundry Accompts Dr. to Tobacco in Company.			
		20l.		l. s. d	
2		Cash received in part, for 3 Hhds, at } 12 00 0			
14		4l. per Hhd			
14		Jacob Fletcher, for the rest on Demand	8 00 0		
				20 00 0	
12		Stephen Dawner, his Accompt in Company Dr.			
12		to his Accompt Current, 4l.			
		For his $\frac{1}{3}$ Share of 12l. receiv'd for Tobacco	—	4 00 0	
13		James Diffel, ditto	—	4 00 0	
12					
		19th.			
2		Cash Dr. to Tobacco in Company, 70l.			
11		Received for our other 20 Hhds, at 3l. 10s. per Hhd		70 00 0	
12		Stephen Dawner, his Accompt in Company Dr.			
12		to his Accompt Current, 23l. 6s. 8d.			
		For his $\frac{1}{3}$ Share of 70l. received for Tobacco		23 06 8	
13		James Diffel, ditto		23 06 8	
12					
		25th.			
2		Cash Dr. to Jacob Fletcher 8l.			
14		Received of him in full		8 00 0	
12		Stephen Dawner, his Accompt in Company Dr.			
12		to his Accompt Current, 2l. 13s. 4d.			
		For his $\frac{1}{3}$ Share of 8l. received for Tobacco		2 13 4	
13		James Diffel, ditto		2 13 4	
12					
14		Logwood Dr. to Cash, 170l.			
2		Paid for 85 Ton, at 2l. per Ton		170 00 0	

London, the 30th of December, 1752. l. s. d.

Voyage to <i>Marseilles</i> , in Company with <i>S. D.</i> and <i>J. D.</i> Debtor to Sundry Accompts, 1050 <i>l.</i> 7 <i>s.</i> 11 <i>d.</i> $\frac{3}{4}$.						
13	To <i>Steph. Dawner's</i> Account	} 435 17 11 $\frac{1}{4}$	<i>l.</i>	<i>s.</i>	<i>d.</i>	
12	Current, for 50 Tons of Lead, at 8 <i>l.</i> 10 <i>s.</i> per Fother					
12	To <i>James Diffel's</i> Account	} 360 00 00				
	Current, for 60 Pieces of Serge, at 6 <i>l.</i> per Piece					
14	To Logwood, for 85 Tons, at 2 <i>l.</i> 10 <i>s.</i> per Ton	} 212 10 00				
2	To Cash, paid Custom, &c. on the said Goods		42 00 00			
			1050	07	11 $\frac{3}{4}$	
12	<i>Stephen Dawner</i> his Account Current Dr. to his Account in Company, 350 <i>l.</i> 2 <i>s.</i> 7 <i>d.</i> $\frac{3}{4}$					
12	For his $\frac{1}{3}$ Share of the Voyage to <i>Marseilles</i>					
			350	02	07 $\frac{3}{4}$	
12	<i>James Diffel</i> , ditto					
			350	02	07 $\frac{3}{4}$	
13	January 4th.					
Sundry Accompts Dr. to Cash, 95 <i>l.</i> 12 <i>s.</i> 7 <i>d.</i> $\frac{3}{4}$						
			<i>l.</i>	<i>s.</i>	<i>d.</i>	
12	<i>Stephen Dawner's</i> Account Cur- rent paid him	} 92 15 3 $\frac{1}{2}$				
12	<i>James Diffel's</i> Account Current paid him		2 17 4 $\frac{1}{4}$			
2						
			95	12	07 $\frac{3}{4}$	
			--10th.			
Sundry Accompts Dr. to Ship <i>Bonadventure</i> , in Company with Cousin <i>Kind</i> , 736 <i>l.</i> 10 <i>s.</i>						
			<i>l.</i>	<i>s.</i>	<i>d.</i>	
11	Cousin <i>Kind's</i> Account in Com- pany for his $\frac{1}{2}$ Share lost	} 368 05 00				
1	Profit and Loss for my $\frac{1}{2}$ Share		368 05 00			
11						
			736	10	00	
			--15th.			
Sugar in Company with <i>S. D.</i> and <i>I. D.</i> Dr. to <i>Tho. Merchant</i> , 49 <i>l.</i> 10 <i>s.</i>						
			<i>l.</i>	<i>s.</i>	<i>d.</i>	
13	For 9 Hhds, at 5 <i>l.</i> 10 <i>s.</i> per Hhd. to pay at 6					
14	Days					
			49	10	00	

London, the 15th of January, 1752.		l.	s.	d.
	Stephen Dawner's Accompt Current Dr. to his Ac-			
	compt in Company, 16l. 10s.			
12	For his $\frac{1}{3}$ Share of 9 Hhds of Sugar, at 5l. 10s.			
12	per Hhd — — — — —	16	10	0
12	James Dissel, ditto — — — — —	16	10	0
	— 22d. — — — — —			
13	Tho. Marchant Dr. to Sundry Accompts, 49l. 10s.			
	l. s. d.			
14	To James Dissel's Accompt Current } 20 00 0			
12	paid by him — — — — —			
2	To Cash paid by me — — — — —	29	10	0
	— 31s. — — — — —	49	10	0
	Sundry Accompts Dr. to Stephen Dawner's Ac-			
	compt Current, 16l. 10s.			
12	James Dissel's Accompt Current re-			
	ceived by him — — — — —	3	10	0
2	Cash received by me — — — — —	13	00	0
12	— February 6th. — — — — —	16	10	0
14	Sir Nicholas Long Dr. to Sugar in Company, 18l.			
13	For 3 Hhds, at 6l. per Hhd, to pay at 10 Days.	18	00	0
	— 13th. — — — — —			
12	Stephen Dawner's Accompt in Company Dr. to			
	Sugar in Company, 11l.			
13	For two Hhds taken to himself for his Share	11	00	0
	— 17th. — — — — —			
2	Cash Dr. to Sir Nicholas Long, 18l.			
14	Received of him in full, for Sugar — — — — —	18	00	0
12	Stephen Dawner's Accompt in Company Dr. to			
	his Accompt Current, 6l.			
12	For his $\frac{1}{3}$ Share of 18l. received for Sugar — — — — —	6	00	0
13	James Dissel, ditto — — — — —	6	00	0
12	— 20th. — — — — —			
	Sundry Accompts Dr. to Sugar in Company, 22l.			
13	James Dissel's Accompt in Company } l. s. d.			
	For 2 Hhds taken to himself, for } 11 00 0			
	his Share — — — — —			
6	Sugar for 2 Hhds taken to myself — — — — —	11	00	0
13	— — — — —	22	00	0

THE
LEIDGER.

A	B	C
<i>Fol.</i> <i>A. B. Executors</i> — 5	<i>Fol.</i> <i>Brandy</i> — 3 <i>Black Cloth</i> — 7 <i>Bills payable</i> — 8 <i>— receivable</i> — 9 <i>Broad Cloth in</i> } <i>Company</i> } 10 <i>Ballance</i> — 15	<i>Fol.</i> <i>Cash</i> — 2 <i>Charges Merch.</i> 7 <i>Careful (Peter)</i> 8 <i>Chince (Indian)</i> 10
D	E	F
<i>Fol.</i> <i>Dawner (Ste.)</i> } <i>Accompt Cur.</i> } 12 <i>— Company</i> — 12 <i>Dissel (Ja.) Cur.</i> 12 <i>— Company</i> — 13	<i>Fol.</i> <i>Eafy (Sam.)</i> — 4 <i>Ellis (Edward)</i> 4	<i>Fol.</i> <i>Freeman (Tho.)</i> 7 <i>Fletcher (Jacob)</i> 14
G	H	I
<i>Fol.</i> <i>Goods for Acc.</i> } <i>of Van Tromp</i> } 9	<i>Fol.</i> <i>Harret (Edward)</i> 4 <i>Holland</i> — 6 <i>Houfe Expences</i> 7	<i>Fol.</i> <i>Jones (Ben.)</i> 4 <i>Johnson (Simon)</i> 5 <i>Johnson (Edw.)</i> } <i>and Comp.</i> } 9
K	L	M
<i>Fol.</i> <i>King (Sir Peter)</i> 5 <i>Kind's Acc. Cur.</i> 11 <i>— Comp.</i> — 11	<i>Fol.</i> <i>Long (James)</i> — 5 <i>Lottery Tickets</i> 8 <i>Long (Sir Nichol.)</i> 14 <i>Logwood</i> — 14	<i>Fol.</i> <i>Muslin</i> — 7 <i>Millington (Tho.)</i> 9 <i>Merchant (Tho.)</i> 14

N <i>Fol.</i> Noble (<i>Simon</i>) — 5 Nash (<i>John</i>) — 8	O <i>Fol.</i> Owners of the } 10 Ship Bonadvent. }	P <i>Fol.</i> Port Wine — 5 Profit and Loss — 1
Q	R <i>Fol.</i> Refusal of Barg. — 7	S <i>Fol.</i> Stock — 1 Sherry — 3 Ship James — 3 Smith (<i>Andrew</i>) — 4 Smart (<i>John</i>) — 4 Sugar — 6 Sutor (<i>John</i>) — 9 Ship Bonadvent. 11 Sugar in Comp. 13
T <i>Fol.</i> Tobacco — 3 Tamarins — 8 Tobac.in Comp. 11	V <i>Fol.</i> Voyage to Barb. 6 Voyage from Bar. 8 V. Tromp's Ac. } 10 Current — } — Acc. of Time 10 Voy. to Mar- } 13 seilles in Com. }	W <i>Fol.</i> Williams (<i>David</i>) 6
X	Y	Z

		Stock	Dr.	F.	l.	s.	d.
1752							
June	24	To John Smart on Demand	4		40	00	00
		To Samuel Easy, due 15th Dec. next	4		10	00	00
		To Simon Noble	5		30	00	00
		To Sir Peter King	5		200	00	00
		To Balance for the Neat of my Estate	15		11616	07	05
					11896	07	05

The Debtor Side of this Accompt is what you at first owed; the Cr. Side what was due, or belonging to you; and by the Balance you see your real Worth.

		Profit and Loss	Dr.				
1752							
Aug.	1	To Edward Harret, abated him	4		75	00	00
Jan.	10	To Ship Bonad. in Com. for my $\frac{1}{2}$ lost	11		368	05	00
		To House Expences	7		20	00	00
		To Charges of Merchandize	7		25	10	00
		To Refusal of Bargains	7		1	01	06
		To Voyage from Barbadoes	8		9	10	00
		To stock gained by Trade	1		390	17	05
					850	03	11

This Accompt is charged Dr. for every Disbursement turning to no Accompt, i. e. with every Loss or Disadvantage: and, on the contrary, is made Cr. for every Gain, by Sale of Goods, Voyages, Gifts, Legacies, Commissions, &c. The Balance being an Increase of Stock is thither carried.

	Per Contra	Cr. F.	l.	s.	d.
1752					
June 24	By Cash in ready Money ———	2	1000	00	0
	By Sherry, 21 Pipes, at 25 <i>l.</i> 10 <i>s.</i>	3	535	00	0
	By Tobacco, 30 Hds, at 10 <i>l.</i> ———	3	300	00	0
	By Brandy, 20 Casks, at 15 <i>l.</i> ———	3	300	00	0
	By Ship <i>James</i> for the $\frac{1}{8}$ ———	3	20	00	0
	By <i>A. Smith</i> , per Note on Demand	4	30	00	0
	By <i>B. Jones</i> , per Note due Oct. 4th.	4	40	00	0
	By <i>E. Harret</i> , on Bond at 6 per Cent.	4	100	00	0
	By Profit and Loss gained ———	1	390	17	5
			11890	07	5

	Per Contra	Cr.			
1752					
July 12	By <i>A. B.</i> Executor of Uncle <i>Kind</i> , for a Legacy ———	5	500	00	0
Aug. 8	By <i>John Nesb</i> , for my Com. at 2 $\frac{1}{2}$	8	6	04	1 $\frac{1}{2}$
Sept. 23	By Goods for Ac. of <i>F.V.T.</i> for Com.	9	37	09	0
Oct. 4	By <i>F.V.T.</i> Ac. Cur. for Commission	10	4	03	7 $\frac{1}{2}$
— 24	By Cash for 3 Months Interest ———	2	3	00	0
	By Sherry gained ———	3	69	10	0
	By Tobacco gained ———	3	37	15	0
	By Ship <i>James</i> gained ———	3	86	00	0
	By Voyage to <i>Barbadoes</i> gained	6	54	00	0
	By Black Cloth gained ———	7	4	00	6
	By Tamarins gained ———	8	26	00	0
	By Broad Cloth in Hands of Cousin <i>Kind</i> gained ———	10	14	15	0
	By Tobacco in Comp. gained ———	11	4	06	8
	By Sugar in Com. gained ———	13	0	10	0
	By Logwood gained ———	14	42	10	0
			890	03	11

	Cash	Dr. F.	l.	s.	d.
1752					
June	24 To Stock in ready Money	1	10000	00	0
	25 To Andrew Smith, received in full	4	30	00	0
July	2 To Tobacco received for 3 Hhds, at 11l. 5s.	3	33	15	0
	4 To Sherry, in part for 12 Pipes, at 30l.	3	70	00	0
	9 To Ship James, received for Freight	3	80	00	0
Aug.	1 To E. Harret, in Composition	4	25	00	0
	29 To John Nash, for my Bill, Value here received	8	154	00	0
Sept.	2 To Voyage from Barbadoes, received for Sugar	8	24	00	0
	10 To Tamar. in part for 2 Hhds, at 60l.	8	40	00	0
	23 To Goods for Accompt of F. V Tromp, received for his Lacc	9	79	00	0
Oct.	24 To sundry Accompts, as per Journal		203	00	0
Nov.	10 To Broad Cloth in Hands of Cousin Kind received in part	10	20	00	0
	23 To Cousin Kind's Accompt Current	11	35	00	0
Dec.	12 To Tobacco in Comp. in part for 5 Hhds, at 4l.	11	12	00	0
	19 To ditto for 20 Hhds, at 3l. 10s.	11	70	00	0
	25 To Jacob Fletcher, received in full	14	8	00	0
Jan.	31 To S. Dawner's Accompt Current	12	12	00	0
Feb.	17 To Sir N. Long, received in full	14	18	00	0
			1217	15	0
<i>This Accompt being charged Dr. for all your Receipts, and Cr. for all your Payments, the Balance, which must fall on the Cr. Side, shews what Money remains in your Hands.</i> <i>But to prevent the too soon filling of this Accompt, most Merchants keep a distinct Cash Book, which is nothing else but a separate Accompt of Cash, which at certain Periods, at once a Month, &c. they carry to their grand Accompt in the Leidger, making it Dr. to Sundry Accompts for the Sum of all the Receipts that Month, and Cr. by Sundry Accompts for the Total of all the Payments.</i>					

	Per Contra	Cr.	F.	l.	s.	d.
1752						
June 27	By John Smart, paid in part	4		20	00	0
July 1	By Port Wine, paid for 1 Pipe	5		2	00	0
4	By Sugar in part for 3 Hhds, at 19l. 14s.	6		25	11	0
6	By S. Johnson, lent on Int. at 6 per Ct.	5		200	00	0
15	By Voyage to Barb. for Charges paid	6		7	04	0
16	By ditto, for Insurance	6		10	00	0
Aug. 4	By House Exp. for a Quarter's Rent	7		20	00	0
7	By Charges of Merchandize, paid my Book-keeper	7		25	10	0
8	By John Nash his-Accompt Current	8		223	09	11
13	By Refusal of Bargains	7		1	01	6
18	By Lottery Tickets, for 10 undrawn	8		95	00	0
Sept. 2	By Voy. from Barb. for Charges paid	8		85	10	0
12	By Goods for Acc. of F. V. Tromp	9		108	00	0
Oct. 4	By F. V. Tromp's Account Current	10		146	12	0
10	By Bills payable	8		52	00	0
—	By Tho. Millington, paid him	9		18	00	0
17	By John Sutor, paid him	9		2	10	0
Nov. 2	By Broad Cloth in Hands of Co. Kind	10		93	15	0
27	By Owners of Ship Bonad. paid in full	10		700	00	0
Dec. 3	By Ship Bonad. in Comp. paid Repairs	11		36	10	0
7	By Tobacco in Comp. paid my $\frac{1}{3}$ of 25 Hhds	11		25	13	4
25	By Logwood, paid for 85 Tons, at 2l.	14		170	00	0
30	By Voyage to Marseilles in Company	13		42	10	0
Jan. 1	By Sundry Accompts as per Journal			95	12	7 $\frac{1}{4}$
22	By Thomas Marchant, paid him	14		29	10	0
—	By Ballance remaining	15		9906	05	7 $\frac{1}{4}$
				12170	15	0

		Dr.	F.	l.	s.	d.
1752		Sherry	Pipes			
June 24	To Stock at 25 l. 10s. per Pipe, for	21	1	535	100	0
	To Profit and Loss gained by this					
	Accompt	—	1	69	100	0
		21		605	000	0
<i>The Dr. Side of this, and all Accounts of Goods, shews what they cost, the Cr. Side what Returns they have made. In Balancing these Accounts, what remains unsold, is carried to the Dr. Side of the Accompt of Balance, and the Gain upon what is sold to the Cr. Side of Profit and Loss.</i>						
		Tobacco	Hhd			
1752						
June 24	To Stock, at 10l. per Hhd, for	30	1	300	000	0
	To Profit and Loss gained	—		37	150	0
		30		337	150	0
		Brandy	Caf.			
1752						
June 24	To Stock, at 15l. per Cask, for	20	1	300	000	0
		Ship James	Dr.			
1752						
June 24	To Stock, for the $\frac{1}{8}$ Part		1	200	000	0
	To Profit and Loss gained by this Acct		1	86	000	0
				286	000	0

	Per Contra	Cr.	Pipes	F.	l.	s.	d.
1752 July	4 By Sundry Accompts, as per Journal, at 30l. for		12	360	00	0	
19	By Mullin, received in Barter 2 Bales, for		1	7	32	00	0
24	By T. Freeman, at 30l. per Pipe, for		2	7	60	00	0
	By Balance rem. at 25l. 10s. per Pipe		6	15	153	00	0
			21	605	00	0	

	Per Contra	Cr.	Hhd	F.	l.	s.	d.
1752 July	1 By Cash recd. at 11l. 5s. per Hhd for		3	2	33	15	0
21	By sundry Acc. as per Journal, for		15 $\frac{1}{2}$	186	00	0	
24	By T. Freeman, at 12l. per Hhd, for		1 $\frac{1}{2}$	7	18	00	0
	By Balance rem. at 10l. per Hhd		10	15	100	00	0
			30	337	15	0	

	Per Contra	Cr.	Cask	F.	l.	s.	d.
	By Balance rem. at 15l. per Cask		20	15	300	00	0

	Per Contra	Cr.		F.	l.	s.	d.
1752 July	9 By Cash received my $\frac{1}{8}$ of 688l. Freight		2	86	00	0	
	By Balance for my $\frac{1}{8}$ Part remaining		15	200	00	0	
				286	00	0	

		Dr.	F.	l.	s.	d.
1752	Andrew Smith					
June 24	To Stock, per Note on Demand		1	30	00	0
	<i>The Dr. Side of this, and all Ac- compts of Men is the Charge, the Cr. the Discharge.</i>					
1752	Benjamin Jones	Dr.				
June 24	To Stock, per Note due October 4th		1	40	00	0
1752	John Smart	Dr.				
June 27	To Cash paid in part		2	20	00	0
	To Balance due to him		15	20	00	0
				40	00	0
1752	Edward Parret	Dr.				
June 24	To Stock, per Bond at 6 per Cent.		1	100	00	0
	Samuel Esq	Dr.				
	To Balance due to him		15	10	00	0

		Per Contra	Cr.	F.	l.	s.	d.
1752	June 25	By Cash received in full		2	30	00	0

If the Dr. Side exceeds, the Balance is due to you ; if the Cr. the Balance is due to him. See the two next Accompts.

		Per Contra	Cr.
		By Balance due to me	15 40 00 0

		Per Contra	Cr.
1752	June 24	By Stock on Demand	1 40 00 0

		Per Contra	Cr.
1752	Aug. 1	By Sundry Accompts, as per Journal	100 00 0

		Per Contra	Cr.
1752	June 24	By Stock due December 15th	1 10 00 0

		Simon Noble	Dr. F.	l.	s.	d.
		To Balance due to him	15	30	30	0
		Sir Peter King	Dr.			
		To Balance due to him	15	200	00	0
		Port Wine	Dr.			
1752				Pipe		
July	1	To Cash paid for	1	2	27	00 0
		James Long	Dr.			
		To Balance due to him	15	29	11	0
		Simon Johnson	Dr.			
1752						
July	6	To Cash lent him, at 6 per Cent.	2	200	00	0
		A. B. Exec. of Uncle Kind Dr.				
1752						
July	2	To Profit and Loss, for a Legacy due at 1 Year	1	500	00	0

	Per Contra	Cr.	F.	l.	s.	d.
1752 June 24	By Stock ————		1	30	00	0
	Per Contra	Cr.				
1752 June 24	By Stock ————		1	200	00	0
	Per Contra	Cr.				
	By Balance remaining ————	Pipe 1	15	27	00	0
	Per Contra	Cr.				
1752 July 4	By Sugar on Demand ————		6	29	11	0
	Per Contra	Cr.				
1752 Oct. 24	By Cash received in full ————		2	200	00	0
	Per Contra	Cr.				
	By Balance due to me ————		15	500	00	0

		Sugar	Dr.	Hhd	F.	l.	s.	d.
1752	July	4	To Sundry Accompts, as per Journal, at 19l. 14s. for —	3	—	59	02	0
		21	To Tobacco received in Barter, at 15l. per Hhd	4	3	60	00	0
Feb.	20		To Sugar in Company, taken to myself, at 5l. 10s. —	2	3	11	00	0
				9		130	02	0
		Edward Ellis	Dr.					
1752	July	4	To Sherry, due at 1 Month —	3	290	00	0	0
		Dopage to Barbadoes	Dr.					
1752	July	15	To Sundry Accompts as per Journal —	—	186	00	0	0
		16	To Cash, paid Prem. for 200l. Insurance	2	10	00	0	0
			To Profit and Loss gained —	1	54	00	0	0
					250	00	0	0
		David Williams	Dr.					
			To Balance due to him — —	15	178	16	0	0
		Holland	Dr.	Piec.				
1752	July	21	To Tobacco received in Barter, at 18l. — —	7	3	126	00	0
		24	To T. Freeman, at 8l. per Piece for — —	3	7	24	00	0
				10		150	00	0

Per Contra		Cr.	Hhd	F.	l.	s.	d.	
By Balance remain. at 19 ^l . 14 ^s .			3	15	59	02	0	
— at 15 ^l . 00 ^s .			4		60	00	0	
— at 05 ^l . 10 ^s .			2		11	00	0	
			9		130	02	0	
Per Contra		Cr.						
By Balance due to me				15	290	00	0	
Per Contra		Cr.						
1752 Aug. 26	By Voyage from Barbadoes for Returns			8	250	00	0	
Per Contra		Cr.						
1752 July 15	By Voyage to Barbadoes			6	178	16	0	
Per Contra		Cr.						
By Balance rem. at 18 ^l . per Piece			Piec.	7	15	126	00	0
— at 8 ^l . per Piece				3		150	00	0
			10					

		Dr.	Bales	F.	l.	s.	d.
1752 July	29	To Sherry recd. in Barter, at 16l.	2	3	32	00	0
		Tho. Freeman	Dr.				
1752 July	24	To Sundry Accompts, as <i>per</i> Journal			78	00	0
		Black Cloth	Dr.				
1752 July	24	To Tho. Freman, at 18 s. for —	Yds. 42	7	37	16	0
		To Profit and Loss gained —	—	1	4	00	6
			42		41	16	6
		House Expences	Dr.				
1752 Aug.	4	To Cash, paid a Quar. Rent due at Mid.		2	20	00	0
		Charges of Merchandize	Dr.				
1752 Aug.	7	To Cash, paid my Book-keeper		2	20	10	0
		Refusal of Bargains	Dr.				
1752 Aug.	13	To Cash, given G. Newland, for Refusal of 10 Tickets		7	1	01	6

Per Contra		Cr.	F.	l.	s.	d.
	By Balance rem. at 16l. per Bale	Bales 2	5	32	00	0
						0
Per Contra		Cr.				
1752	July 24 By Sundry Accompts, as per Journal			61	16	0
	By Balance due to me		15	16	04	0
				78	00	0
Per Contra		Cr.				
1752	Aug. 8 By John Nash, at 21s. 6d. for	Yds 23	8	24	14	0
	By Balance remaining	19	15	17	02	0
		42		41	16	6
Per Contra		Cr.				
	By Profit and Loss		1	20	00	0
						0
Per Contra		Cr.				
	By Profit and Loss		1	25	10	0
Per Contra		Cr.				
	By Profit and Loss		1	1	01	6

		John Pass of Highborn his Account Current		Dr.	F. l.	s. d.
1752 Aug.	8	To Sundry Accounts as per Journal			254	08 6½
		Lottery Tickets	Cr.			
1752 Aug.	18	To Cash paid, at 9l. 10s. for	Tick	10	2	95 00 0
		Wayage from Barbadoes	Dr.			
1752 Aug.	26	To Sundry Accounts as per Journal			258	00 0
Sept.	2	To Cash paid on my Goods here			2	85 10 0
					343	10 0
		Peter Cazeful, his Account Current	Dr.			
		To Balance due to him			15	8 00 0
		Tamarins	Dr.			
1752 Sept.	3	To Voyage from Barb. at 47l. for	Hhd	2	8	94 00 0
		To Profit and Loss gained			1	26 00 0
					2	120 00 0
		Bills payable	Dr.			
1752 Oct.	10	To Cash, paid J. Emerson V. Tromp's Bill			2	52 10 0

		Per Contra	Cr.		F.	l.	s.	d.
1752				Dollars				
Aug.	29	By Cash for my Bill, at 40d. for	924		2	154	00	0
		By Balance due to me			15	100	08	6½
						254	08	6½
		Per Contra	Cr.					
				Tickets				
		By Balance remain, at 9l. 10s.	10		15	95	00	0
		Per Contra	Cr.					
1752								
Sept.	2	By Cash receiv'd for my Sugar			2	240	00	0
	3	By Tamarins for 2 Hhds, at 47l. per Hhd.			8	94	00	0
		By Profit and Loss			1	9	10	0
						343	10	
		Per Contra	Cr.					
1752								
Aug.	26	By Voyage from Barbadoes for Charges			8	8	00	0
		Per Contra	Cr.					
1752				Hhd.				
Sept.	10	By Sundry Accompts, at 60l. for		2		120	00	0
		Per Contra	Cr.					
1752								
Oct.	1	By F. V. Tromp's Account Current, for						
		1 at 10 Days, to Emerson			10	52	10	3
				I				

		Bills Receivable	Dr. F.	l.	s.	d.
1752						
Sept.	10	To Tamarins, for 1 on <i>N. Vincent</i> for -	8	30	00	0
		— 1 on <i>J. James</i> for -		28	00	0
		— 1 on <i>T. Sands</i> for -		22	00	0
Nov.	10	To Broad Cloth in Hands of Cousin Kind, for 1 on <i>John Long</i> —	10	10	00	0
				90	00	0
		Goods for Account } of <i>F. V. Tromp</i> — }	Dr.			
1752						
Sept.	12	To Cash, paid Custom and other Charge on his 40 Pieces of <i>Holland</i> , and 560 Yards of <i>Flanders</i> Lace —	2	108	00	0
	23	To Profit and Loss for my Com. at $2\frac{1}{2}$	1	37	90	
		To <i>F. V. Tromp's</i> Account Current, in my Hands — — — — —	10	652	11	0
		To Ditto his Account of Time, due from <i>Johnson</i> and Company —	10	700	00	0
				1498	00	0
		Edward Johnson and } Company — — }	Dr.			
1752						
Sept.	18	To Goods for Acct. of <i>F. V. T.</i> at 3 Mon.	9	700	00	0
		Thomas Millington	Dr.			
1752						
Oct.	10	To Sundry Accounts, as per Journal		18	05	0
		John Sutoz	Dr.			
1752						
Oct.	17	To Cash paid in full — — — —	2	2	10	0

Per Contra		Cr.	F.	l.	s.	d.
By Bal. rem. 1 on N. Vincent		15		30	00	0
1 on J. James				28	00	0
1 on T. Sands				22	00	0
1 on J. Long				10	00	0
				90	00	0
Per Contra		Cr.				
1752 Sept 18	By E. Johnson and Comp. for his Hol-	9		700	00	0
	land, at 3 Months					
23	By Cash received for his Lace	2		798	00	0
				1498	00	0
<i>This Accompt of Goods being only in Trust for another, when they are all sold, the Balance is immediately carried to the Owner's several Accompts, the Money in your Hands to his Acct. Cur. the Money due from others to his Acct. of Time.</i>						
Per Contra		Cr.				
By Balance due		15		700	00	0
Per Contra		Cr.				
1752 Oct. 4	By F. V. Tromp's Acct. Cur. for Dying	10		18	05	0
Per Contra		Cr.				
1752 Oct. 4	By F. V. Tromp's Acct. Cur. for Packing	10		2	10	0

		F. D. Tromp's Acc. Cur.	Dr.	F.	l.	s.	d.
1752							
Oct.	1	To Bills payable, for 1 at 10 Days to J. Emerson		8	52	10	0
	4	To Sundry Accmpts, as per Journal —			171	00	7½
		To Balance due to him — — —		15	429	05	½
					652	16	0
		F. D. Tromp's Ac- compt of Time. — }	Dr.				
		To Balance due to him — — —		15	700	00	0
<i>The Difference between a Man's Ac- compt Current, and his Accompt of Time, is this; his Accompt Current shews what Money you have of his in</i>							
		Broad Cloth in Hands } of Cousin Kind — — — }	Dr.				
1752							
Nov.	10	To Cash, paid for ½ Share of 300 Yards		2	93	15	0
		To Profit and Loss gained — — —		1	14	15	0
					108	10	0
		India Chince	Dr.				
1752							
Nov.	2	To Broad Cloth, in Hands of Cousin Kind, for — — —	Pieces	5	10	78	10 0
		Owners of Ship Bonad.	Dr.				
1752							
Nov.	2	To Cash paid in full — — —		2	700	00	0

		Per Contra	Cr.	F.	l.	s.	d.
1752							
Sept.	23	By Goods for his Accompt in my Hand	9	6	5	11	0
Oct.	10	By Thomas Millington abated	9	0	0	5	0
					5	2	16

Per Contra		Cr.
1752 Sept. 23	By Goods from his Account due from Johnson and Company	5700 00 0
your Hands, or have expended for him; his Account of Time shews what Debts of others to him you have the Care of.		

	Per Contra	Cr.
1752 Nov. 10	By Sundry Accompts, as <i>per</i> Journal —	108 100

Per Contra	Cr.	Pieces				
By Balance remaining	—	5	15	78	100	

	Per Contra	Cr.
1752		
Nov. 20	By Ship <i>Bonadvent.</i> in Comp. at 6 Days	11700 00 0

		Ship Bonad. in Comp. } with Cousin Kind—	Dr.	F.	l.	s.	d.
1752							
Nov.	20	To the Owners to pay at 6 Days —		10	700	00	0
Dec.	3	To Cash, paid Repairs —		2	36	10	0
					736	10	0
		Cousin Kind's Acc. Cur.	Dr.				
1752							
Nov.	20	To his Accompt in Comp. for his $\frac{1}{2}$ of Ship Bonadventure —		11	350	00	0
Dec.	3	To Ditto for his $\frac{1}{2}$ of Repairs —		11	18	05	0
					368	05	0
		Cousin Kind's Accompt } in Company —	Dr.				
1752							
Jan.	10	To Ship Bonadv. in Comp. for his $\frac{1}{2}$ loss —		11	368	05	0
		<i>As your Partner's Accompt Current shows what he owes you, or you him; so his Accompt in Comp. is a distinct State of his particular Share: The said</i>					
		Tobacco in Company, with } S. Dawner and J. Diffel }	Dr.				
1752							
Dec.	7	To Sundry Acc. at 3l. 12s. for — and at 2l. 19s. for To S. Dawner's Acc. in Comp. for his $\frac{1}{3}$ gained — To J. Diffel's Acc. in Comp. for his $\frac{1}{3}$ gained — To Profit and Loss, for my $\frac{1}{3}$ gain'd —	Hhd. 5 20 12 13 1 25	18 59 4 4 4 90	00 00 06 06 06 00	0 0 8 8 8 0	

		Per Contra	Cr.	F.	l.	s.	d.
1752	Jan. 10	By Sundry Accompts, as per Journal	—	736	10	0	
		Per Contra	Cr.				
1752	Jan. 23	By Cash, received his $\frac{1}{2}$ of Ship Bonad.	2	350	00	0	
		By Balance due to me	15	18	05	0	
				368	05	0	
		Per Contra	Cr.				
1752	Nov. 12	By his Acc. Cur. for his $\frac{1}{2}$ of Ship Bonad.	11	350	00	0	
		By Ditto, for his $\frac{1}{2}$ of Repairs	11	18	05	0	
		Accompt being credited for his Share bought, or brought in, and for what is gain'd; and made Dr. for his Part of what is sold, or lost.		368	05	0	
		Per Contra	Cr.	Hhd.			
1752	Dec. 12	By Sundry Acc. at 4l. per Hhd, for	5	—	20	00	0
	19	By Cash rec. at 3l. 10s. per Hhd, for	20	2	70	00	0
			25		90	00	0
		<i>This Tobacco being in Company, the Profit arising is divided equally among the Partners, by giving each Man's Accompt in Comp. Credit for his respective Share, as well as Profit and Loss for your own.</i>					

		S. Dawner's Acc. Current	Dr.	F.	l.	s.	d.
1751	Dec.	30	To his Account in Company, for his $\frac{1}{3}$ of Voyage to <i>Marseilles</i> .	12	35	02	07 $\frac{1}{4}$
	Jan.	4	To Cash, paid him	2	85	15	03 $\frac{1}{2}$
		5	To his Account in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar	12	16	10	00
			To Balance due to him	15	36	00	00
					488	27	11 $\frac{1}{4}$

		Stephen Dawner's Ac- compt in Company	} Dr.				
1752	Dec.	12	To his Account Current, for his $\frac{1}{3}$ of 12l. received for Tobacco	12	4	00	00
		19	To Ditto, for his $\frac{1}{3}$ of 70l. rec. for Tob.	12	23	06	08
		25	To Ditto, for his $\frac{1}{3}$ of 8l. rec. for Tob.	12	2	13	04
	Feb.	17	To Ditto, for his $\frac{1}{3}$ of 18l. rec. for Sugar	12	6	00	00
		13	To Sugar in Company for 2 Hhds taken to himself	13	11	00	00
			To Voyage to <i>Marseilles</i> in Company, for his $\frac{1}{3}$ remaining	13	35	02	07 $\frac{3}{4}$
					397	02	07 $\frac{3}{4}$
				<i>See Cousin Kind's Account in Company, Fol. 11.</i>			

		James Diffel's Acc. Current	Dr.				
1752	Dec.	30	To his Account in Company, for his $\frac{1}{3}$ of Voyage to <i>Marseilles</i>	13	35	02	07 $\frac{3}{4}$
	Jan.	4	To Cash paid him	2	9	17	04 $\frac{1}{4}$
		15	To his Account in Company, for his $\frac{1}{3}$ of 9 Hhds of Sugar	13	16	10	00
		13	To Stephen Dawner's Account Current	12	3	10	00
			To Balance due to him	15	36	00	00
					416	00	00

	Per Contra	Cr.	F.	l.	s.	d.
1752						
Dec. 12	By his Accompt in Company, for his $\frac{1}{3}$ of 12l. recd. for Tobacco	12	4	00	00	
— 19	By Ditto, for his $\frac{1}{3}$ of 70l. rec. for Tob.	12	23	06	08	
— 25	By Ditto, for his $\frac{1}{3}$ of 8l. rec. for Tob.	12	2	13	04	
— 30	By Voyage to <i>Marseilles</i> in Company, for 50 Tons of Lead	13	435	17	11	$\frac{1}{4}$
Jan. 31	By Sundry Accompts, as per Journal		16	10	00	
Feb. 17	By his Accompt in Company, for his $\frac{1}{3}$ of 18l. recd. for Sugar	12	6	00	00	
			488	07	11	$\frac{1}{4}$

	Per Contra	Cr.
1752		
Dec. 7	By Tobacco in Company, for his $\frac{1}{3}$ of 25 Hhds	11 25 13 04
— 30	By his Accompt Current, for his $\frac{1}{3}$ of Voyage to <i>Marseilles</i>	12 350 02 07 $\frac{1}{4}$
Jan. 15	By Ditto, for his $\frac{1}{3}$ of 9 Hhds of Sugar	12 16 10 00
	By Tobacco in Company gain'd	11 4 06 08
	By Sugar in Company gain'd	13 0 10 00
		397 02 07 $\frac{1}{4}$

	Per Contra	Cr.
1752		
Dec. 12	By his Accompt in Company, for $\frac{1}{3}$ of 12l. recd. for Tobacco	13 4 00 00
— 19	By Ditto, for his $\frac{1}{3}$ of 70l. rec. for Tob.	13 23 06 08
— 25	By Ditto, for his $\frac{1}{3}$ of 8l. rec. for Tob.	13 2 13 04
— 30	By Voyage to <i>Marseilles</i> in Company, for 60 Pieces of Serge	13 360 00 00
Jan. 22	By <i>Thomas Marchant</i> , paid to him	14 20 00 00
Feb. 17	By his Accompt in Company, for his $\frac{1}{3}$ of 18l. receiv'd for Sugar	13 6 00 00
		416 00 00

		James Diffel's Account in Company	Dr.	F.	l.	s.	d.
1752							
Dec.	12	To his Account Current, for his $\frac{1}{3}$ of 12l. received for Tobacco		12	4	00	00
	16	To Ditto, for his $\frac{1}{3}$ of 70l. rec. for Tob		12	23	06	08
	25	To Ditto, for his $\frac{1}{3}$ of 8l. rec. for Tob		12	2	13	04
Feb.	17	To Ditto, for his $\frac{1}{3}$ of 18l. rec. for Sugar		12	6	00	00
	20	To Sugar in Company for 2 Hhds taken to himself		13	11	00	00
		To Voyage to Marseilles in Company for his $\frac{1}{3}$ remaining		13	35	02	07 $\frac{3}{4}$
		See Cousin Kind's Account in Company, Fol. 11.			397	02	07 $\frac{3}{4}$
		Voyage to Marseilles in Comp. with S. Dawner and J. Diffel	Dr.				
1752							
Dec.	30	To Sundry Accounts, as per Journal		—	0150	07	11 $\frac{1}{4}$
		As before, the Profit of the Tobacco in Company was divided among the Partners; so here, the Voyage still depending, each Man's Account in Company is charged Dr. for his $\frac{1}{3}$ remaining, as well as Balance for your own Part.					
		Sugar in Comp. with S. Dawner and J. Diffel	Dr.				
1752							
Jan.	15	To Thomas Marchant, at 6 Days 5l. 10s. per Hhd. for	Hhd	9	14	49	10 00
		To S. Dawner's Acc. in Comp. for his $\frac{1}{3}$ gained		12		c	10 00
		To J. Diffel, ditto		13		c	10 00
		To Prof. and Lo. for my $\frac{1}{3}$ gained		1		c	00 00
				9		51	00 00

	Per Contra	Cr.	F.	l.	s.	d.
1752 Dec.	7 By Tobacco in Company, for $\frac{1}{3}$ of 25 Hhds paid	11	25	13	04	
	30 By his Accompt Current, for $\frac{1}{3}$ of Voyage to <i>Marseilles</i>	12	350	02	07 $\frac{1}{2}$	
Jan.	15 By <i>Ditto</i> , for $\frac{1}{3}$ of 9 Hhds of Sugar sold	12	16	10	00	
	By Tobacco in Company gain'd	11	4	06	08	
	By Sugar in Company gain'd	13	6	10	00	
			397	02	07 $\frac{1}{2}$	

Per Contra	Cr.
By <i>S. Dawner's</i> Accompt in Company for his $\frac{1}{3}$ remaining	12 350 02 07 $\frac{1}{2}$
By <i>James Dissel's</i> Accompt in Company, for his $\frac{1}{3}$ remaining	13 350 02 07 $\frac{1}{2}$
By Balance for my own $\frac{1}{3}$ remaining	15 350 02 07 $\frac{1}{2}$
	1050 07 11 $\frac{1}{2}$

Per Contra		Cr.				
1752 Feb.	6 By Sir N. Long, in 10 Days, at 6l. per Hhd. for	Hhd.	3	14	18	00 00
— 13	By S. Dawner's Account in Company, taken to himself—		2	12	11	00 00
— 20	By Sundry Accounts as per Journal, for		4	—	22	00 00
			9		51	00 00

		Jacob Fletcher	Dr.	F.	l.	s.	d.
1752 Dec.	12	To Tobacco in Com. in part for 5 Hhds		11	08	0	0
		Sir Nicholas Long	Dr.				
1752 Feb.	6	To Sugar in Company, for 3 Hhds, at 6l. per Hhd, in 10 Days		13	18	0	0
		Logwood	Dr.				
1752 Dec.	25	To Cash paid, at 2l. per Ton for To Profit and Loss gain'd		Tons 85 1	2 42	0 10	0 0
				85	212	10	0
		Thomas Marchant	Dr.				
1752 Jan.	22	To Sundry Accompts, as per Journal			49	10	0

		Per Contra	Cr.	F.	l.	s.	d.
1752	Dec. 25	By Cash receiv'd in full	—	2	8	00	0

		Per Contra	Cr.	F.	l.	s.	d.
1752	Feb. 17	By Cash receiv'd in full	—	2	18	00	0

		Per Contra	Cr.	Tons	F.	l.	s.	d.
1752	Dec. 30	By Voyage to <i>Marfeilles</i> in Company, at 2 <i>l.</i> 10 <i>s.</i> per Ton, for	85	13	212	100	0	

		Per Contra	Cr.	F.	l.	s.	d.
1752	Jan 15	By Sugar in Company, for 9 Hhds, due at 6 Days	—	13	49	100	0

Balance	Dr.	F.	l.	s.	d.
To Cash remaining in my Hands	2	990	05	7	$\frac{1}{4}$
To Sherry rem. 6 Pipes, at 25 $\frac{1}{2}$ l. 10s.	3	153	00	0	
To Tobacco rem. 10 Hhds, at 10 $\frac{1}{2}$ l.	3	100	00	0	
To Brandy rem. 20 Casks, at 15 $\frac{1}{2}$ l.	3	300	00	0	
To Ship <i>James</i> , for $\frac{1}{2}$ remaining	3	200	00	0	
To <i>B. Jones</i> , per Note on Demand	4	40	00	0	
To Port Wine rem. 1 Pipe	5	27	00	0	
To Sugar remaining, 3 Hhds, at 19 $\frac{1}{2}$ l. 14s.	6	130	02	0	
4 Hhds, at 15 $\frac{1}{2}$ l. and 2 Hhds, at 5 $\frac{1}{2}$ l. 10s.	6	290	00	0	
To <i>Edward Ellis</i> , on Demand	6	500	00	0	
To <i>A. B. Executors of Cousin Kind</i>	5	500	00	0	
To Muslin rem. 2 Bales, at 16 $\frac{1}{2}$ l.	7	32	00	0	
To Holland rem. 7 Pieces, at 18 $\frac{1}{2}$ l. and	6	150	00	0	
3 Pieces at 8 $\frac{1}{2}$ l.	7	16	04	0	
To <i>Thomas Freeman</i>	7	17	02	0	
To Black Cloth, rem. 19 Yards, at 18s.	8	100	08	$\frac{1}{2}$	
To <i>John Nash of Leghorn</i>	8	95	00	0	
To Lottery Tickets, for 10, at 9 $\frac{1}{2}$ l. 10s.	9	90	00	0	
To Bills receivable, as per Accompt	9	700	00	0	
To <i>Edward Johnson and Company</i>	10	78	10	0	
To India Chince, for 5 Pieces	11	18	05	0	
To Cousin <i>Kind's</i> Accompt Current	13	350	19	7	$\frac{1}{4}$
To Voyage to <i>Marseilles</i> in Company for					
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More EASY and EFFECTUAL,

Especially with Regard to their

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AT THE

WRITING-SCHOOL.

By WILLIAM WEBSTER.

The TWELFTH EDITION, Carefully Corrected
By ELLIS WEBSTER, Writing-Master and Accountant



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REFERENCES

To the Several

PARAGRAPHS.

Introduction	Parag.
<i>D</i> ifferent Kinds of Learning —	1
Writers on each —	2
Education a general Term —	3
Its several Parts applicable to se- veral Persons —	} ibid.
The present Method, with Ob- jections against it — —	} 4
A Remedy proposed — —	5
The Education of Scholars.	
Grammar to be taught in English —	6
Writing, when to be learnt — —	7
Arithmetick, when — —	8
L 2	The

The Education of Clerks.

French necessary as well as Latin	9
Writing &c.	10
Why many lose their Hands on their first Entrance on Business; with a Caution to prevent it	11
Digression on unskilful Teachers	12
Arithmetick	13
Book-keeping	14

Education of Traders.

Latin not necessary	15
Objections answered	16, 17
French useful	18
Drawing, its Advantage	19
Mathematicks	20
Other proper Studies for the English Scholar	21
Writing and Accompts	22
Conclusion	23





A N
A T T E M P T

Towards rendering the
Education of YOUTH

More EASY and EFFECTUAL.



S the Knowledge of *Greek* and *Latin* is the Foundation of that kind of Learning which usually denominates a Man a *Scholar* ; so a competent Skill in *Writing* and *Accompts* is the Chief of those Accomplishments which are generally understood by the Name of *Clerkship*, in the present Acceptation of the Word.

2. Several ingenious Gentlemen have communicated to the World their Thoughts upon the attaining the Learned Languages, and entered, as it were, their Protests against the common Method of Instruction : But the other Part of Education, tho' of much more general Use in Life, seems to have

have been neglected ; and the only Attempt I have hitherto seen on this Subject, is a small Treatise under the Title of, *An Essay on the proper Method of Forming the Man of Business.*

3. Education is indeed a Word of very large Extent, and implies the whole Compass of learning every thing a Youth may be instructed in ; but certainly every Part is not applicable to every Person, and the *Compting-House* and the *Compter* require Qualifications very different from those which fit a Man for the *Pulpit* or the *Bar*.

4. Yet, notwithstanding the prevailing Method of Education, at present, is without any Regard to the Child's Capacity, or Distinction, with Respect to the future Figure we intend he shall make in the World : The present Method, I say, is as soon as he can stammer over a Chapter in the *Bible*, and before he hath well lost the uncouth Tone of Pronunciation, which he has, perhaps, learnt of his Mistress, immediately to send the Boy to the *Latin-School* ; where, instead of studying his own Language, and improving in the necessary Qualifications of reading it distinctly, and with proper *Emphasis*, he is unreasonably entered upon a *Latin Grammar*, and not only perplexed with abstruse Terms of Art, but confounded with Rules wrote in a Language he is altogether a Stranger to. To learn an *unknown Science*, in an *unknown Tongue*, must certainly be acknowledged an hardy Undertaking, even in a grown Person, with the utmost Application of his whole Thought and Reason ; how much more difficult and unreasonable must it then be, for Children to go through

through the unaccountable Task, and whilst they labour under the Load, to stand liable to the Lash for every Failure of Capacity, as well as Negligence of Duty ! But the Whole of the Objection is not against the Difficulty of the Study ; it is oftentimes as fruitless as it is difficult ; for after, it may be, seven Years Pains are past, and the Youth somewhat advanced in his Learning, either discouraged by experienced Hardships, or determined by his Friends Inclinations, his Studies are suddenly changed, and he is immediately removed to the *Writing-School*, to be qualified for Trade, or other Business ; where, intirely neglecting his former Applications, the little *Latin* he had learnt is lost ; and for all his Time and Labour past, he is perhaps unable to give the Sense of a *Motto*, or *Inscription* ; nay, it may be, is still incapable of reading or writing *English*.

5. To remedy these Inconveniences, I would therefore humbly recommend it to those who have the Care of Children, to observe betimes their Inclinations and Capacities, and, as soon as possible, to come to a Resolution how they intend to place them in the World ; for though it is not possible so soon to fix upon any distinct Trade or Profession, yet they may, and ought, early to determine, whether they intend them for *Scholars*, *Clerks*, or *Traders*, that they may receive their Education accordingly.

6. As for those who are to be brought up *Scholars* it is out of my Sphere to direct ; but leaving them to the Professors of that Part of Education,
I would

I would only take the Liberty to observe, that if, before they were perplexed with *Latin*, they were taught the Grounds of Grammar in the *English* Tongue, they would make their Advances in that learned Language with more Ease and Success, and would give their *Latin* Masters less Trouble, and more Credit. To that end, for the particular Use of my own Scholars, I have composed an *English* Rudiment, built upon the Method of the *Latin* Grammar, by which the Learner may not only come to the perfect Knowledge of his Mother-Tongue, but be also fitly prepared for the Study of other Languages, more especially the *Latin*, the Difficulty of which will, by such means, be in a great measure removed: For *Grammar* is not, as it is too often conceived to be, only an Appendix to *Latin* and *Greek*, but is of itself an absolute Science, teaching the Nature and Distinction of Words, and the Justness and Proprieties of Speech; and consists like other Sciences, of several general Principles, applicable to all the Languages of the Universe. Every one, therefore, should first learn *Grammar* in his own Tongue, and then he may with Ease be taught the several Peculiarities of any other Language he shall afterwards apply himself to the Study of.

7. At the same time that Children are thus learning *English*, it would be proper they should be taught to write; not only as it is a delightful Exercise, and easily attained, but as it is of absolute Use and Necessity for their future Advances, and particularly to the performing their *Latin* Exercises.

8. As to *Arithmetic*, it may be best for such to let it alone till their more advanced Years, when it will be a proper Introduction to their *Mathematical* Studies.

9. Those who are intended *Clerks*, are the next under Consideration ; and for these, having made the same Beginning as the others, it will be necessary that they as well study the *French* as the *Latin* Tongue, from both which they ought to be capable of making a good Translation.

10. *Writing* and *Accompts* are indeed their very Profession ; and therefore to be wanting in either of those Qualifications, is to be deficient in Essentials, and unworthy the very Name of a *Clerk*. Nor is it sufficient barely to write a fair Character ; a *Clerk* should have an easy Freedom in his Hand, a bold stroke with his Pen, and the Skill and Command of striking a neat Capital, or proper Ornament ; by which Means he will not only be able to do his Business without Difficulty, but also make it appear to Advantage.

11. 'Tis a common Thing to find a young Man, who writ very tolerably at the *Writing-School*, immediately, upon his Entrance on Business, to lose his Hand ; occasioned by his falling at once from a slow Way of Practice, to attempt Dispatch : But if, either at the Time of their learning, they were brought by degrees from Set-Copies and Pieces, to write after larger Specimens, and real Precedents of Business (as is my constant Method with my Scholars;) or on their first Entrance into Offices, &c. they would themselves have the Prudence

dence carefully and leisurely to copy what is given them, and leave it to Time and Practice to render them ready and expeditious, they would find their account in their Patience, and have their Diligence crowned with Perfection.

12. And here I cannot forbear lamenting the Unhappiness of our *Profession*, on account of its being, like those of Law and Physic, so crowded with ignorant Undertakers, and unskilful Pretenders. When a Man has tried all Shifts, and still failed, if he can but scratch out any thing like a fair *Character*, though never so stiff and unnatural, and has got but *Arithmetic* enough in his Head to compute the Minutes in a Year, or the Inches in a Mile, he makes his last Recourse to a Garret, and, with the Painter's Help, sets up for a Teacher of *Writing* and *Arithmetic*; where, by the Bait of low Prices, he perhaps gathers a Number of Scholars; and thus imposing on the inconsiderate Parents, both robs them of their Money, and the more unhappy Children of their Time. Again, others there are, who, tho' better *Writers* and *Accomptants* than the former, are yet so shamefully ignorant in other Respects, that they can neither write Sense, nor spell *English*: And sure the Scholars of such Matters are like to prove great Proficients! But to return.

13. *Arithmetic* is more the Business of the Head than the Hand; and he that proposes himself for a *Clerk* or *Accomptant*, ought to have a particular Turn of Thought that Way. 'Tis true, there are distinct peculiar Methods, and a common Road of Practice in most Offices and Employments, as particularly in the *Custom House* and

and *Excise*; by which many Men, of but dull Genius, make shift to rub through their Business: But what Satisfaction can a Man take in doing what he does not understand? And how much must he be out of Countenance, if called upon for an Explanation? Whereas, he that works with Knowledge, and can render a Reason for what he does, not only goes on with Certainty and Pleasure to himself, but to the Satisfaction of others. Besides, he who is a Master of the Theory, and whose Business puts him upon constant Practice, can hardly fail of adding new Improvements of his own, to the Discoveries of others in that inexhaustible Art: But, as some Persons may be engaged in Business, wherein is very little Use of this Science, by which Means they may be liable to forget what they had learned; and others may be so hastily entered upon what may very much require it, as not to have Time to obtain a sufficient Knowledge therein, I some time ago published a little *Treatise*, in a neat Pocket Volume, under the Title of, *Arithmetic in Epitome*; or, *A Compendium of all its Rules, both Vulgar and Decimal*. Which Book, as it was chiefly intended, and, at first, particularly dedicated to the ingenious *Clerks* and *Accomptants* of the several Offices of *Great Britain*, so it has had the good Fortune so far to please, as to have already past eight Impressions.

14. The next necessary Qualification of a *Clerk*, or *Accomptant*, is the most excellent Art of *Italian* Book-keeping; a *Science* beyond the Praise of Words, and without which a Man is neither fit for the Cabinet nor Compting-House: And, indeed, the World now seems to be more than ever sensible of its Value; every one almost being desirous of

having those under their Care instructed therein. In this Art too I have endeavoured to serve the *Public*, by a small *Treatise*, called *An Essay on Book-keeping, according to the true Italian Method of Debtor and Creditor, by Double Entry*; which has likewise been so well received, as to have been twice printed in little more that a Twelvemonth's Time, and is now, with this *Attempt*, come to its Eleventh Edition.

15. Having thus considered the proper Attainments of those who are intended *Clerks, &c.* I now proceed to point out what I think the proper Method of preparing those who are designed for *Trades*; and here I hope I shall be excused, if I entirely declare against such Children losing their Time about *Latin*.

16. *Grammar*, which is the only Thing they can propose thereby to learn, I have already shewed may more easily and effectually be taught them in their own Mother-Tongue; and for the generally received Notion, that there is no attaining to spell *English* without learning *Latin*, it is an Observation false in Fact, and no better than a vulgar Error. 'Tis true, indeed, the *Latin* Scholar, by his daily reading, and constant Perusal of Books, can hardly fail of improving himself in that Respect; but then it is not because what he studies is *Latin*, but the same Application to *English* Authors would produce a like or greater Effect; for the main Difficulty of *Spelling* is not in those Words derived from the *Latin* Tongue, which are indeed of all others most easily spelt, by Reason no superfluous Letters are therein used, every Letter having its full Power, and every Syllable exactly writ as founded; whilst
the

the chief Difficulty is really found in those Words which are merely *English*, or of *Saxon* Original: If therefore we must needs learn some other Language to teach us to spell *English*, it ought certainly to be the old *Saxon*, not the *Latin*.

17. Another Plea for the Necessity of learning *Latin* is, that without it we cannot understand the many *English* Words thence derived; but this Argument either proves nothing, or it proves too much; for if it be necessary to learn *Latin* for the understanding the Words borrowed from that Language, it must consequently also be necessary to learn *Greek* for the same Reason: And thus this Necessity of becoming Etymologists, will lead us through all the *Twelve Languages*, from which *Skinner* in his Dictionary deduces our Speech: But, above all, we must again be referred to the old *Saxon*, from whence almost all our Monosyllables, and the greatest Number of our other primitive Words, are brought.

18. I would therefore, instead of the afore-mention'd fruitless Difficulty, earnestly recommend the Study of the *French* Tongue, which will both be much easier attained, and prove much more serviceable in Business, as being now almost the common Speech of *Europe*; and, consequently, not only qualifying a Man to travel Abroad, and by that Means to improve his Traffick beyond the Seas, but also of frequent Use in their Shops at Home, to their great Advantage in serving their foreign Customers.

19. To this useful Study I must add another very necessary Qualification, of general Use to all Mankind,

Mankind, but more especially to those who are to get their Living by the Invention of their Heads, and the Work of their Hands ; I mean the ingenious Art of *Drawing* ; for how can he be supposed capable of performing a Piece of Work, who is not able to give a Draught of his Design ? Or what Content is he like to give to his Employers, who cannot lay before them a Representation of what they are to expect ? It is to this admirable Skill that we owe both the Invention and Improvement of every useful Instrument, and every pleasing Curiosity. Is it not strange then, that an Accomplishment so advantageous and necessary, should be so much slighted and neglected, as that perhaps of fifty *British* Youths put out to Business absolutely requiring it, scarce one shall be found therein fitly qualify'd ? Upon which Account the Parents are not only obliged to part with larger Sums to place them out, but the young Men too, incapable of doing their Master's better Business, must be contented to be employed in Errands, and other mean Service, till such Time as they become Proficients. Our Neighbour-Nations have another Opinion of this Art, and whatever they intend their Sons for, seldom fail of giving them this Part of Education ; and I hope that, being influenced by Consideration and Example, and convinced by Experience, the same good Custom will, in time, obtain in *Great Britain* also.

20. With this Art of *Drawing*, some Professions may require a little Skill in *Mathematicks* ; but as this is not so generally needful, I shall content myself with having only mention'd it.

21. And

21. And now, if it should be objected that these Attainments will not take up all the Time a Youth has for Learning before he is put out Apprentice, without urging that I am afraid few go Abroad so well furnished, I may answer, that there are other Things an *English* Scholar may be instructed in, as *Geography*, *Chronology*, and *History*; and, above all, a good *narrative Style*, or a Facility of expressing himself handsomely by Letter; and these sure are Parts of Knowledge which will turn to much more Account than all *Lilly's* Rules and Exceptions; and will make him more capable of Conversation, as well as Business, than if his Head were furnished with a few *Latin* Words and Phrases, which he would soon forget, or never be able to make a right Use of. As for the fabulous History of the Gods and Heroes of the Poets, if that Knowledge is to be insisted on, it may be as well learned in *English*; for the *Pantheon*, or *Dr. King's History of the Heathen Gods*, will give sufficient Light into the whole *Pagan* Theology; and *Dryden*, *Pope*, and other *English* Poets, have sung all the Fables of Antiquity in our native Language.

22. If whilst young Men are learning these several Accomplishments, they are removed from the *Writing-School* (tho' they may very well be carrying on their Improvements there at the same time, and indeed, if there were proper Encouragements given all these things might be there taught) it will be necessary before they go out to Business, they should return again, both to brighten up their *Writing*, and to finish them in *Accompts*; which last, as it is the soonest of all other Things forgot, without Practice, especially when taught (as it too frequently is).

is) without Reason and Demonstration, so it should be always the last Attainment; and a young Man, having added a competent Knowledge in that Art to his other Acquirements, cannot but make his Entrance into the World with Advantage: When, if good Manners and Virtue also join his Accomplishments, he will hardly fail of good Usage and Encouragement from the Master he serves, the utmost Endearments of his Friends and Relations, Civility and Respect from all about him, in himself an inward Satisfaction, and, what will undoubtedly crown all, God's Blessing and Protection.

23. I have thus thrown together a few Hints on *Education*, as they have occurred to my Thoughts, which I humbly submit to the Consideration of the Public: I would only add, that as I have successfully tried what I here offer, so I would rather have it looked upon as an Account of the Practice of my *School*, than a designed Treatise on the Subject.

F I N I S.

